



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Abingdon City**

Unit Code: **048/010/30** County: **KNOX**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,596,722**

Equalized Assessed Valuation: **\$20,518,171**

Population: **3,591**

Employees:

    Full Time: **13**

    Part Time: **19**

    Salaries Paid: **\$514,163**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,289,347</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$359</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$906,804</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$879,314</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$253</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$245</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$27,490</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>149.76%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$1,316,837</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$367</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$366,313</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$950,524</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

### Amounts

**\$183,338**

### Averages

**\$5,892,996**

### Medians

**\$1,405,821**

Per Capita Debt:

**\$51**

**\$967**

**\$458**

General Obligation Debt over EAV:

**0.78%**

**1.55%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

### Amounts

**\$2,240,136**

### Averages

**\$5,315,981**

### Medians

**\$1,794,258**

Per Capita Beginning Retained Earnings for FY 04:

**\$624**

**\$851**

**\$530**

Revenue Collected During FY 04:

**\$622,623**

**\$2,234,592**

**\$892,783**

Expenditures During FY 04:

**\$623,104**

**\$2,064,230**

**\$854,724**

Per Capita Revenue:

**\$173**

**\$369**

**\$240**

Per Capita Expenditures:

**\$174**

**\$348**

**\$239**

Operating Income (loss):

**-\$481**

**\$170,361**

**\$10,615**

Ratio of Retained Earnings to Expenditures:

**372.30%**

**295.83%**

**242.03%**

Ending Retained Earnings for FY 04:

**\$2,319,840**

**\$6,304,039**

**\$1,991,367**

Per Capita Ending Retained Earnings:

**\$646**

**\$939**

**\$612**



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Addieville Village

Unit Code: 095/010/32 County: WASHINGTON

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$272,845

Equalized Assessed Valuation: \$2,719,328

Population: 234

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$23,450

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$135,763	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$580	\$536	\$353
Revenue Collected During FY 04:	\$87,753	\$200,216	\$101,726
Expenditures During FY 04:	\$86,239	\$193,518	\$99,533
Per Capita Revenue:	\$375	\$431	\$233
Per Capita Expenditures:	\$369	\$425	\$232
Revenues over (under) Expenditures:	\$1,514	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	159.18%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$137,277	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$587	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,433	\$22,656	\$
Total Unreserved Funds:	\$118,844	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$522,942	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$2,235	\$1,109	\$293
Revenue Collected During FY 04:	\$26,183	\$168,524	\$65,030
Expenditures During FY 04:	\$35,304	\$174,682	\$71,653
Per Capita Revenue:	\$112	\$393	\$158
Per Capita Expenditures:	\$151	\$413	\$180
Operating Income (loss):	-\$9,121	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	1455.42%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$513,821	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$2,196	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: Addison Village

Unit Code: 022/010/32 County: DUPAGE

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$42,546,060

Equalized Assessed Valuation: \$1,016,168,661

Population: 35,914

Employees:

Full Time:	207
Part Time:	15
Salaries Paid:	\$14,501,628

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$7,544,744	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	\$210	\$345	\$293
Revenue Collected During FY 04:	\$18,070,204	\$39,242,501	\$28,722,204
Expenditures During FY 04:	\$18,250,239	\$38,033,849	\$28,246,468
Per Capita Revenue:	\$503	\$751	\$707
Per Capita Expenditures:	\$508	\$741	\$699
Revenues over (under) Expenditures:	-\$180,035	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	47.95%	51.08%	43.48%
Ending Fund Balance for FY 04:	\$8,751,604	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	\$244	\$363	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,786,760	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	\$6,029,003	\$5,893,405	\$8,893,874



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$25,988,153</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$724</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>2.09%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$9,385,419</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$261</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$9,787,352</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$10,360,778</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$273</b>	\$261	\$202
Per Capita Expenditures:	<b>\$288</b>	\$239	\$201
Operating Income (loss):	<b>-\$573,426</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>610.99%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$63,303,512</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$1,763</b>	\$1,069	\$906



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Adeline Village		
<b>Unit Code:</b>	071/010/32	<b>County:</b>	OGLE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$58,300		
<b>Equalized Assessed Valuation:</b>	\$832,368		
<b>Population:</b>	155		
<b>Employees:</b>			
	<b>Full Time:</b>	9	
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$5,640	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$365,995	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$2,361	\$536	\$353
Revenue Collected During FY 04:	\$34,221	\$200,216	\$101,726
Expenditures During FY 04:	\$76,761	\$193,518	\$99,533
Per Capita Revenue:	\$221	\$431	\$233
Per Capita Expenditures:	\$495	\$425	\$232
Revenues over (under) Expenditures:	-\$42,540	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	421.38%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$323,455	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$2,087	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$335,805	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Albany City**

Unit Code: **098/010/30** County: **WHITESIDE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$294,435**

Equalized Assessed Valuation: **\$9,021,165**

Population: **895**

Employees:

Full Time: **4**

Part Time: **12**

Salaries Paid: **\$164,177**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$641,334</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$717</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$368,915</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$275,976</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$412</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$308</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$92,939</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>266.06%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$734,273</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$820</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$159,803</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$574,470</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$1</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,255,576</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,403</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$609,280</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$574,044</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$681</b>	\$393	\$158
Per Capita Expenditures:	<b>\$641</b>	\$413	\$180
Operating Income (loss):	<b>\$35,236</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>327.98%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$1,882,751</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$2,104</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Albers Village**

Unit Code: **014/010/32** County: **CLINTON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$574,500**

Equalized Assessed Valuation: **\$10,424,248**

Population: **878**

Employees:

    Full Time: **1**

    Part Time: **16**

    Salaries Paid: **\$62,053**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$70,720</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$81</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$276,562</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$279,015</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$315</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$318</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$2,453</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>24.47%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$68,267</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$78</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$27,244</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$41,024</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$240,226</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$274</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.72%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$673,560</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$767</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$223,783</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$246,129</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$255</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$280</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$22,346</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>273.07%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$672,104</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$765</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

Unit Name: **Albion City**

Unit Code: **024/010/30** County: **EDWARDS**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,380,976**

Equalized Assessed Valuation: **\$16,902,369**

Population: **1,933**

Employees:

Full Time:	<b>10</b>
Part Time:	<b>14</b>
Salaries Paid:	<b>\$376,564</b>

#### Blended Component Units

Number Submitted = **1**

Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,978,271</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$1,023</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$801,158</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$774,986</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$414</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$401</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$26,172</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>263.25%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$2,040,167</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$1,055</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$2,040,166</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$560,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$290</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,700,502</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,397</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$617,117</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$560,415</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$319</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$290</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$56,702</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>486.09%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$2,724,138</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,409</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Aledo City		
<b>Unit Code:</b>	066/010/30	<b>County:</b>	MERCER
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,522,027		
<b>Equalized Assessed Valuation:</b>	\$35,253,320		
<b>Population:</b>	3,582		
<b>Employees:</b>			
	<b>Full Time:</b>	23	
	<b>Part Time:</b>	16	
	<b>Salaries Paid:</b>	\$860,790	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,627,366	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$1,013	\$396	\$278
Revenue Collected During FY 04:	\$1,965,315	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$2,346,909	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$549	\$593	\$456
Per Capita Expenditures:	\$655	\$569	\$471
Revenues over (under) Expenditures:	-\$381,594	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	128.02%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$3,004,535	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$839	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$3,004,535	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$4,481,830</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,251</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$4,991,940</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,394</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,803,488</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$2,896,753</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$783</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$809</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$93,265</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>170.28%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$4,932,600</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,377</b>	<b>\$939</b>	<b>\$612</b>





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

### Local Government Profile

<b>Unit Name</b>	Alexis Village		
<b>Unit Code:</b>	094/010/32	<b>County:</b>	WARREN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,282,050		
<b>Equalized Assessed Valuation:</b>	\$5,789,370		
<b>Population:</b>	1,391		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	14	
	<b>Salaries Paid:</b>	\$101,895	

### Blended Component Units

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### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$426,084	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$306	\$396	\$278
Revenue Collected During FY 04:	\$187,734	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$188,687	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$135	\$593	\$456
Per Capita Expenditures:	\$136	\$569	\$471
Revenues over (under) Expenditures:	-\$953	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	225.31%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$425,131	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$306	\$426	\$301

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$425,131	\$902,886	\$381,667

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$340,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$244</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$282,553</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$203</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$283,690</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$243,554</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$204</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$175</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$40,136</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>132.49%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$322,689</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$232</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name **Algonquin Village**

Unit Code: **063/010/32**

County: **MCHENRY**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$42,449,962**

Equalized Assessed Valuation: **\$747,072,297**

Population: **27,885**

Employees:

Full Time: **137**

Part Time: **54**

Salaries Paid: **\$7,396,642**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$8,087,958</b>	<b>\$16,114,608</b>	<b>\$13,558,273</b>
Per Capita Beginning Fund Balance:	<b>\$290</b>	<b>\$345</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$15,808,065</b>	<b>\$39,242,501</b>	<b>\$28,722,204</b>
Expenditures During FY 04:	<b>\$17,158,825</b>	<b>\$38,033,849</b>	<b>\$28,246,468</b>
Per Capita Revenue:	<b>\$567</b>	<b>\$751</b>	<b>\$707</b>
Per Capita Expenditures:	<b>\$615</b>	<b>\$741</b>	<b>\$699</b>
Revenues over (under) Expenditures:	<b>-\$1,350,760</b>	<b>\$1,208,653</b>	<b>\$612,377</b>
Ratio of Fund Balance to Expenditures:	<b>42.34%</b>	<b>51.08%</b>	<b>43.48%</b>
Ending Fund Balance for FY 04:	<b>\$7,265,094</b>	<b>\$17,281,273</b>	<b>\$14,379,423</b>
Per Capita Ending Fund Balance:	<b>\$261</b>	<b>\$363</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$155,608</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,134,622</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,641,311</b>	<b>\$10,056,151</b>	<b>\$4,726,693</b>
Total Unrestricted Net Assets:	<b>\$5,633,822</b>	<b>\$5,893,405</b>	<b>\$8,893,874</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$10,662,542</b>	<b>\$56,184,260</b>	<b>\$31,575,668</b>
Per Capita Debt:	<b>\$382</b>	<b>\$1,079</b>	<b>\$782</b>
General Obligation Debt over EAV:	<b>1.28%</b>	<b>69.12%</b>	<b>2.95%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$48,474,264</b>	<b>\$48,152,423</b>	<b>\$29,417,200</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,738</b>	<b>\$882</b>	<b>\$652</b>
Revenue Collected During FY 04:	<b>\$13,021,684</b>	<b>\$14,227,267</b>	<b>\$8,439,706</b>
Expenditures During FY 04:	<b>\$5,848,845</b>	<b>\$12,961,081</b>	<b>\$7,819,586</b>
Per Capita Revenue:	<b>\$467</b>	<b>\$261</b>	<b>\$202</b>
Per Capita Expenditures:	<b>\$210</b>	<b>\$239</b>	<b>\$201</b>
Operating Income (loss):	<b>\$7,172,839</b>	<b>\$1,266,186</b>	<b>\$309,720</b>
Ratio of Retained Earnings to Expenditures:	<b>945.87%</b>	<b>474.61%</b>	<b>438.31%</b>
Ending Retained Earnings for FY 04:	<b>\$55,322,247</b>	<b>\$56,814,150</b>	<b>\$37,669,408</b>
Per Capita Ending Retained Earnings:	<b>\$1,984</b>	<b>\$1,069</b>	<b>\$906</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Alhambra Village		
<b>Unit Code:</b>	057/010/32	<b>County:</b>	MADISON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,127,685		
<b>Equalized Assessed Valuation:</b>	\$6,390,290		
<b>Population:</b>	709		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	2	
	<b>Salaries Paid:</b>	\$52,970	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$322,652	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$455	\$536	\$353
Revenue Collected During FY 04:	\$182,541	\$200,216	\$101,726
Expenditures During FY 04:	\$365,736	\$193,518	\$99,533
Per Capita Revenue:	\$257	\$431	\$233
Per Capita Expenditures:	\$516	\$425	\$232
Revenues over (under) Expenditures:	-\$183,195	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	85.98%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$314,475	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$444	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$314,475	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$2,963,869	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$4,180	\$1,109	\$293
Revenue Collected During FY 04:	\$140,338	\$168,524	\$65,030
Expenditures During FY 04:	\$139,414	\$174,682	\$71,653
Per Capita Revenue:	\$198	\$393	\$158
Per Capita Expenditures:	\$197	\$413	\$180
Operating Income (loss):	\$924	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	2001.07%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$2,789,774	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$3,935	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Allendale Village**

Unit Code: **093/010/32** County: **WABASH**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$455,000**

Equalized Assessed Valuation: **\$2,450,166**

Population: **476**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$62,555**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$48,730</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$102</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$78,845</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$170,115</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$166</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$357</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$91,270</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>19.08%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$32,459</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$68</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$32,459</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$366,978	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$771	\$1,109	\$293
Revenue Collected During FY 04:	\$304,355	\$168,524	\$65,030
Expenditures During FY 04:	\$283,757	\$174,682	\$71,653
Per Capita Revenue:	\$639	\$393	\$158
Per Capita Expenditures:	\$596	\$413	\$180
Operating Income (loss):	\$20,598	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	112.02%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$317,863	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$668	\$1,156	\$330





**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 0 and 1,000**

**Local Government Profile**

**Unit Name** Allenville Village

**Unit Code:** 070/010/32    **County:** MOULTRIE

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$25,000

**Equalized Assessed Valuation:** \$665,690

**Population:** 154

**Employees:**

<b>Full Time:</b>	
<b>Part Time:</b>	432
<b>Salaries Paid:</b>	\$432

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	\$	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$	\$536	\$353
Revenue Collected During FY 04:	\$22,697	\$200,216	\$101,726
Expenditures During FY 04:	\$16,414	\$193,518	\$99,533
Per Capita Revenue:	\$147	\$431	\$233
Per Capita Expenditures:	\$107	\$425	\$232
Revenues over (under) Expenditures:	\$6,283	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	38.28%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$6,283	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$41	\$544	\$357

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$49,832	\$22,656	\$
Total Unreserved Funds:	\$11,857	\$156,983	\$101,427

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Allerton Village

Unit Code: 092/010/32 County: VERMILION

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$184,600

Equalized Assessed Valuation: \$1,919,315

Population: 293

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$12,195

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$994,239	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$3,393	\$536	\$353
Revenue Collected During FY 04:	\$74,887	\$200,216	\$101,726
Expenditures During FY 04:	\$103,500	\$193,518	\$99,533
Per Capita Revenue:	\$256	\$431	\$233
Per Capita Expenditures:	\$353	\$425	\$232
Revenues over (under) Expenditures:	-\$28,613	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	932.97%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$965,626	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$3,296	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,655	\$22,656	\$
Total Unreserved Funds:	\$958,971	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$8,706	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$30	\$1,109	\$293
Revenue Collected During FY 04:	\$30,615	\$168,524	\$65,030
Expenditures During FY 04:	\$35,735	\$174,682	\$71,653
Per Capita Revenue:	\$104	\$393	\$158
Per Capita Expenditures:	\$122	\$413	\$180
Operating Income (loss):	-\$5,120	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	10.03%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$3,586	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$12	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Alpha Village		
<b>Unit Code:</b>	037/010/32	<b>County:</b>	HENRY
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$710,800		
<b>Equalized Assessed Valuation:</b>	\$6,124,276		
<b>Population:</b>	726		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	15	
	<b>Salaries Paid:</b>	\$64,304	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$470,252	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$648	\$536	\$353
Revenue Collected During FY 04:	\$176,005	\$200,216	\$101,726
Expenditures During FY 04:	\$180,892	\$193,518	\$99,533
Per Capita Revenue:	\$242	\$431	\$233
Per Capita Expenditures:	\$249	\$425	\$232
Revenues over (under) Expenditures:	-\$4,887	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	227.85%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$412,159	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$568	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$412,159	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$540,356	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$744	\$1,109	\$293
Revenue Collected During FY 04:	\$78,515	\$168,524	\$65,030
Expenditures During FY 04:	\$147,934	\$174,682	\$71,653
Per Capita Revenue:	\$108	\$393	\$158
Per Capita Expenditures:	\$204	\$413	\$180
Operating Income (loss):	-\$69,419	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	354.31%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$524,143	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$722	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Alsey Village		
<b>Unit Code:</b>	085/010/32	<b>County:</b>	SCOTT
<b>Fiscal Year End:</b>	6/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$65,000		
<b>Equalized Assessed Valuation:</b>	\$1,003,131		
<b>Population:</b>	250		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	3	
	<b>Salaries Paid:</b>	\$3,600	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$12,872	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$51	\$536	\$353
Revenue Collected During FY 04:	\$52,940	\$200,216	\$101,726
Expenditures During FY 04:	\$59,283	\$193,518	\$99,533
Per Capita Revenue:	\$212	\$431	\$233
Per Capita Expenditures:	\$237	\$425	\$232
Revenues over (under) Expenditures:	-\$6,343	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	11.01%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$6,529	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$26	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$6,526	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$3,072</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$12</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	\$	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	\$	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	\$	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	\$	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	\$	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	\$	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	\$	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	\$	<b>\$1,156</b>	<b>\$330</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

Unit Name: **Alsip Village**

Unit Code: **016/010/32** County: **COOK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$32,905,231**

Equalized Assessed Valuation: **\$572,026,913**

Population: **19,500**

Employees:

Full Time:	<b>125</b>
Part Time:	<b>20</b>
Salaries Paid:	<b>\$7,721,206</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,669,030</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$86</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$17,555,176</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$15,856,189</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$900</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$813</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$1,698,987</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>19.31%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$3,061,561</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$157</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,550,601</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$712,672</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$37,617</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$2</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.01%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$8,163,414</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$419</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$9,099,004</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$7,701,670</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$467</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$395</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$1,397,334</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>100.67%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$7,753,364</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$398</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Altamont City

**Unit Code:** 025/010/30 **County:** EFFINGHAM

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$4,651,680

**Equalized Assessed Valuation:** \$19,076,544

**Population:** 2,296

**Employees:**

**Full Time:** 24

**Part Time:** 9

**Salaries Paid:** \$776,983

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$377,792</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$165</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$817,627</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$874,138</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$356</b>	\$593	\$456
Per Capita Expenditures:	<b>\$381</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$56,511</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>36.17%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$316,143</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$138</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$104,693</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$211,450</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$2,975,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,296</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>6.63%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$4,125,581</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,797</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,669,281</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$2,807,603</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$1,163</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$1,223</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$138,322</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>142.20%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,992,397</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,739</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Alton City**

Unit Code: **057/015/30** County: **MADISON**

Fiscal Year End: **3/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$39,235,134**

Equalized Assessed Valuation: **\$255,919,083**

Population: **30,496**

Employees:

Full Time: **279**

Part Time: **43**

Salaries Paid: **\$14,118,461**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$20,303,221</b>	<b>\$16,114,608</b>	<b>\$13,558,273</b>
Per Capita Beginning Fund Balance:	<b>\$666</b>	<b>\$345</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$27,209,180</b>	<b>\$39,242,501</b>	<b>\$28,722,204</b>
Expenditures During FY 04:	<b>\$23,747,013</b>	<b>\$38,033,849</b>	<b>\$28,246,468</b>
Per Capita Revenue:	<b>\$892</b>	<b>\$751</b>	<b>\$707</b>
Per Capita Expenditures:	<b>\$779</b>	<b>\$741</b>	<b>\$699</b>
Revenues over (under) Expenditures:	<b>\$3,462,167</b>	<b>\$1,208,653</b>	<b>\$612,377</b>
Ratio of Fund Balance to Expenditures:	<b>85.84%</b>	<b>51.08%</b>	<b>43.48%</b>
Ending Fund Balance for FY 04:	<b>\$20,384,818</b>	<b>\$17,281,273</b>	<b>\$14,379,423</b>
Per Capita Ending Fund Balance:	<b>\$668</b>	<b>\$363</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$155,608</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,134,622</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$967,114</b>	<b>\$10,056,151</b>	<b>\$4,726,693</b>
Total Unrestricted Net Assets:	<b>\$11,847,163</b>	<b>\$5,893,405</b>	<b>\$8,893,874</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$20,135,466</b>	<b>\$56,184,260</b>	<b>\$31,575,668</b>
Per Capita Debt:	<b>\$660</b>	<b>\$1,079</b>	<b>\$782</b>
General Obligation Debt over EAV:	<b>4.65%</b>	<b>69.12%</b>	<b>2.95%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$13,374,009</b>	<b>\$48,152,423</b>	<b>\$29,417,200</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$439</b>	<b>\$882</b>	<b>\$652</b>
Revenue Collected During FY 04:	<b>\$3,836,245</b>	<b>\$14,227,267</b>	<b>\$8,439,706</b>
Expenditures During FY 04:	<b>\$3,889,887</b>	<b>\$12,961,081</b>	<b>\$7,819,586</b>
Per Capita Revenue:	<b>\$126</b>	<b>\$261</b>	<b>\$202</b>
Per Capita Expenditures:	<b>\$128</b>	<b>\$239</b>	<b>\$201</b>
Operating Income (loss):	<b>-\$53,642</b>	<b>\$1,266,186</b>	<b>\$309,720</b>
Ratio of Retained Earnings to Expenditures:	<b>340.23%</b>	<b>474.61%</b>	<b>438.31%</b>
Ending Retained Earnings for FY 04:	<b>\$13,234,399</b>	<b>\$56,814,150</b>	<b>\$37,669,408</b>
Per Capita Ending Retained Earnings:	<b>\$434</b>	<b>\$1,069</b>	<b>\$906</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Altona Village**

Unit Code: **048/015/32** County: **KNOX**

Fiscal Year End: **3/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$703,365**

Equalized Assessed Valuation: **\$3,980,774**

Population: **570**

Employees:

Full Time: **1**

Part Time: **12**

Salaries Paid: **\$41,921**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$316,541</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$555</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$121,246</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$102,487</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$213</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$180</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$18,759</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>327.16%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$335,300</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$588</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$335,300</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$297,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$521</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$289,002</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$507</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$87,952</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$103,838</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$154</b>	\$393	\$158
Per Capita Expenditures:	<b>\$182</b>	\$413	\$180
Operating Income (loss):	<b>-\$15,886</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>285.69%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$296,655</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$520</b>	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Alvin Village**

Unit Code: **092/015/32** County: **VERMILION**

Fiscal Year End: **5/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$116,000**

Equalized Assessed Valuation: **\$1,342,424**

Population: **339**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$30,088**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$39,790</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$117</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$38,593</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$58,269</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$114</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$172</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$19,676</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>64.04%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$37,313</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$110</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$37,313</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$17,800</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$53</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$195,847</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$578</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$37,995</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$28,409</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$112</b>	\$393	\$158
Per Capita Expenditures:	<b>\$84</b>	\$413	\$180
Operating Income (loss):	<b>\$9,586</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>723.13%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$205,433</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$606</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Amboy City**

Unit Code: **052/010/30** County: **LEE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,625,900**

Equalized Assessed Valuation: **\$22,244,902**

Population: **2,561**

Employees:

Full Time: **11**

Part Time: **15**

Salaries Paid: **\$489,203**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$670,573</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$262</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$1,229,393</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$1,107,536</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$480</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$432</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$121,857</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>71.55%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$792,430</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$309</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$792,430</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$734,709</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$287</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.66%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,128,619</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$441</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$573,424</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$665,999</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$224</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$260</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$92,575</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>156.16%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,040,002</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$406</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Anchor Village		
<b>Unit Code:</b>	064/010/32	<b>County:</b>	MCLEAN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$200,000		
<b>Equalized Assessed Valuation:</b>	\$1,405,078		
<b>Population:</b>	175		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	2	
	<b>Salaries Paid:</b>	\$3,177	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$67,445	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$385	\$536	\$353
Revenue Collected During FY 04:	\$37,132	\$200,216	\$101,726
Expenditures During FY 04:	\$29,943	\$193,518	\$99,533
Per Capita Revenue:	\$212	\$431	\$233
Per Capita Expenditures:	\$171	\$425	\$232
Revenues over (under) Expenditures:	\$7,189	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	249.25%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$74,634	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$426	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$57,515	\$22,656	\$
Total Unreserved Funds:	\$17,119	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$34,838	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$199	\$1,109	\$293
Revenue Collected During FY 04:	\$9,970	\$168,524	\$65,030
Expenditures During FY 04:	\$12,881	\$174,682	\$71,653
Per Capita Revenue:	\$57	\$393	\$158
Per Capita Expenditures:	\$74	\$413	\$180
Operating Income (loss):	-\$2,911	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	247.86%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$31,927	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$182	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Andalusia Village

**Unit Code:** 081/010/32    **County:** ROCK ISLAND

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$1,210,650

**Equalized Assessed Valuation:** \$11,179,422

**Population:** 1,050

**Employees:**

<b>Full Time:</b>	4
<b>Part Time:</b>	18
<b>Salaries Paid:</b>	\$193,269

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$355,408	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$338	\$396	\$278
Revenue Collected During FY 04:	\$403,438	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$425,508	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$384	\$593	\$456
Per Capita Expenditures:	\$405	\$569	\$471
Revenues over (under) Expenditures:	-\$22,070	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	78.34%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$333,338	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$317	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$333,338	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$5,892,996	\$1,405,821
Per Capita Debt:	\$	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$748,836	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$713	\$851	\$530
Revenue Collected During FY 04:	\$197,939	\$2,234,592	\$892,783
Expenditures During FY 04:	\$283,098	\$2,064,230	\$854,724
Per Capita Revenue:	\$189	\$369	\$240
Per Capita Expenditures:	\$270	\$348	\$239
Operating Income (loss):	-\$85,159	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	248.07%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$702,291	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$669	\$939	\$612





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Andover Village**

Unit Code: **037/015/32** County: **HENRY**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$176,300**

Equalized Assessed Valuation: **\$5,483,140**

Population: **590**

Employees:

    Full Time: **1**

    Part Time: **9**

    Salaries Paid: **\$38,935**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$134,107</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$227</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$121,118</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$99,928</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$205</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$169</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$21,190</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>167.46%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$167,344</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$284</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$167,344</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$125,904</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$213</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$163,242</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$277</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$68,536</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$45,934</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$116</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$78</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$22,602</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>378.36%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$173,797</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$295</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Anna City**

Unit Code: **091/015/30** County: **UNION**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,381,569**

Equalized Assessed Valuation: **\$38,713,644**

Population: **5,136**

Employees:

Full Time: **39**

Part Time: **30**

Salaries Paid: **\$1,467,007**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$4,033,171</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$785</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$2,285,025</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$2,850,601</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$445</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$555</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$565,576</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>121.64%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$3,467,595</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$675</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$931,603</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$2,535,992</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,955,834</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$381</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$4,059,784</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$790</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,540,844</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,485,784</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$300</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$289</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$55,060</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>276.95%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$4,114,844</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$801</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Annawan Town		
<b>Unit Code:</b>	037/020/31	<b>County:</b>	HENRY
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,169,200		
<b>Equalized Assessed Valuation:</b>	\$10,233,432		
<b>Population:</b>	868		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	26	
	<b>Salaries Paid:</b>	\$163,277	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$284,471	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$328	\$536	\$353
Revenue Collected During FY 04:	\$309,975	\$200,216	\$101,726
Expenditures During FY 04:	\$620,791	\$193,518	\$99,533
Per Capita Revenue:	\$357	\$431	\$233
Per Capita Expenditures:	\$715	\$425	\$232
Revenues over (under) Expenditures:	-\$310,816	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	0.59%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$3,687	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$4	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$23,302	\$22,656	\$
Total Unreserved Funds:	-\$19,613	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$665,523</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$767</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$92,351</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$106</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$205,211</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$154,808</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$236</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$178</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$50,403</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>72.81%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$112,722</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$130</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Antioch Village								
<b>Unit Code:</b>	049/010/32	<b>County:</b>	LAKE						
<b>Fiscal Year End:</b>	4/30/2004								
<b>Accounting Method:</b>	Modified Accrual								
<b>Appropriation or Budget:</b>	\$11,979,537								
<b>Equalized Assessed Valuation:</b>	\$232,670,467								
<b>Population:</b>	8,800								
<b>Employees:</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td></td> </tr> <tr> <td><b>Part Time:</b></td> <td></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td>\$</td> </tr> </table>			<b>Full Time:</b>		<b>Part Time:</b>		<b>Salaries Paid:</b>	\$
<b>Full Time:</b>									
<b>Part Time:</b>									
<b>Salaries Paid:</b>	\$								

#### Blended Component Units

Number Submitted = 1  
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,568,625</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$178</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$9,413,311</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$8,384,005</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$1,070</b>	\$593	\$456
Per Capita Expenditures:	<b>\$953</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$1,029,306</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>32.22%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$2,701,495</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$307</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$81,584</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$2,619,911</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$9,915,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,127</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>1.79%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$4,214,326</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$479</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,789,038</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$3,143,184</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$317</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$357</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$354,146</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>98.53%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,097,047</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$352</b>	<b>\$939</b>	<b>\$612</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name **Apple River Village**

Unit Code: **043/010/32**

County: **JO DAVIESS**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$173,630**

Equalized Assessed Valuation: **\$2,552,822**

Population: **414**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$27,057**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$235,892</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$570</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$128,505</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$108,211</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$310</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$261</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$20,294</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>236.75%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$256,186</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$619</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$256,186</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$256,186</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$151,060	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$365	\$1,109	\$293
Revenue Collected During FY 04:	\$63,362	\$168,524	\$65,030
Expenditures During FY 04:	\$72,742	\$174,682	\$71,653
Per Capita Revenue:	\$153	\$393	\$158
Per Capita Expenditures:	\$176	\$413	\$180
Operating Income (loss):	-\$9,380	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	194.77%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$141,680	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$342	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Arcola City**

Unit Code: **021/010/30** County: **DOUGLAS**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,773,850**

Equalized Assessed Valuation: **\$20,715,608**

Population: **2,654**

Employees:

    Full Time: **15**

    Part Time: **7**

    Salaries Paid: **\$558,316**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,151,922</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$434</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$2,059,380</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$3,020,315</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$776</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$1,138</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$960,935</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>48.97%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$1,479,148</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$557</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$27,605</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$1,451,543</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,224,929</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$462</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>5.91%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,790,887</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,428</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$981,451</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$898,520</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$370</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$339</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$82,931</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>428.77%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,852,586</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,452</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Arenzville Village		
<b>Unit Code:</b>	009/010/32	<b>County:</b>	CASS
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$605,200		
<b>Equalized Assessed Valuation:</b>	\$3,559,733		
<b>Population:</b>	419		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	33	
	<b>Salaries Paid:</b>	\$53,482	

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$773,955	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$1,847	\$536	\$353
Revenue Collected During FY 04:	\$133,299	\$200,216	\$101,726
Expenditures During FY 04:	\$113,626	\$193,518	\$99,533
Per Capita Revenue:	\$318	\$431	\$233
Per Capita Expenditures:	\$271	\$425	\$232
Revenues over (under) Expenditures:	\$19,673	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	698.46%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$793,628	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$1,894	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$49,919	\$22,656	\$
Total Unreserved Funds:	\$743,708	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$144,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$344</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,657</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$9</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$103,463</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$96,769</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$247</b>	\$393	\$158
Per Capita Expenditures:	<b>\$231</b>	\$413	\$180
Operating Income (loss):	<b>\$6,694</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>-2.48%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>-\$2,398</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>-\$6</b>	\$1,156	\$330



**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 0 and 1,000**

**Local Government Profile**

**Unit Name** Argenta Village

**Unit Code:** 055/010/32    **County:** MACON

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$2,070,820

**Equalized Assessed Valuation:** \$7,442,204

**Population:** 920

**Employees:**

Full Time:	3
Part Time:	11
Salaries Paid:	\$134,490

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	\$254,509	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$277	\$536	\$353
Revenue Collected During FY 04:	\$268,233	\$200,216	\$101,726
Expenditures During FY 04:	\$253,018	\$193,518	\$99,533
Per Capita Revenue:	\$292	\$431	\$233
Per Capita Expenditures:	\$275	\$425	\$232
Revenues over (under) Expenditures:	\$15,215	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	106.60%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$269,724	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$293	\$544	\$357

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$269,724	\$156,983	\$101,427

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$658,806	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$716	\$1,109	\$293
Revenue Collected During FY 04:	\$133,518	\$168,524	\$65,030
Expenditures During FY 04:	\$78,367	\$174,682	\$71,653
Per Capita Revenue:	\$145	\$393	\$158
Per Capita Expenditures:	\$85	\$413	\$180
Operating Income (loss):	\$55,151	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	911.04%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$713,957	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$776	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Arlington Village**

Unit Code: **006/010/32** County: **BUREAU**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$839,310**

Equalized Assessed Valuation: **\$1,610,129**

Population: **211**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$21,832**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$91,644</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$434</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$59,292</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$56,358</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$281</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$267</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$2,934</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>151.65%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$85,467</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$405</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$48,819</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$36,648</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$22,500</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$107</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$280,435</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,329</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$29,419</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$36,358</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$139</b>	\$393	\$158
Per Capita Expenditures:	<b>\$172</b>	\$413	\$180
Operating Income (loss):	<b>-\$6,939</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>839.88%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$305,365</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$1,447</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

**Unit Name** Arlington Heights Village

**Unit Code:** 016/015/32 **County:** COOK

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$127,490,225

**Equalized Assessed Valuation:** \$2,264,347,942

**Population:** 77,066

**Employees:**

**Full Time:** 458

**Part Time:** 14

**Salaries Paid:** \$30,857,960

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$20,079,727</b>	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	<b>\$261</b>	\$345	\$293
Revenue Collected During FY 04:	<b>\$53,588,834</b>	\$39,242,501	\$28,722,204
Expenditures During FY 04:	<b>\$47,135,470</b>	\$38,033,849	\$28,246,468
Per Capita Revenue:	<b>\$695</b>	\$751	\$707
Per Capita Expenditures:	<b>\$612</b>	\$741	\$699
Revenues over (under) Expenditures:	<b>\$6,453,364</b>	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	<b>48.01%</b>	51.08%	43.48%
Ending Fund Balance for FY 04:	<b>\$22,630,569</b>	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	<b>\$294</b>	\$363	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,150,561</b>	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	<b>\$42,923,085</b>	\$5,893,405	\$8,893,874



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$56,210,621</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$729</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>2.48%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$23,107,321</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$300</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$14,088,112</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$14,609,347</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$183</b>	\$261	\$202
Per Capita Expenditures:	<b>\$190</b>	\$239	\$201
Operating Income (loss):	<b>-\$521,235</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>424.84%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$62,066,835</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$805</b>	\$1,069	\$906



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Armington Village**

Unit Code: **090/010/32** County: **TAZEWELL**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$342,624**

Equalized Assessed Valuation: **\$3,028,100**

Population: **368**

Employees:

Full Time:	<b>2</b>
Part Time:	<b>4</b>
Salaries Paid:	<b>\$56,867</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$283,844</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$771</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$120,020</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$110,394</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$326</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$300</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$9,626</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>344.75%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$380,583</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$1,034</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$62,199</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$238,566</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$115,787</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$315</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$210,499</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$572</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$67,138</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$47,609</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$182</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$129</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$19,529</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>510.64%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$243,110</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$661</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Aroma Park Village**

Unit Code: **046/010/32** County: **KANKAKEE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Combination**

Appropriation or Budget: **\$513,882**

Equalized Assessed Valuation: **\$10,109,645**

Population: **822**

Employees:

    Full Time: **5**

    Part Time: **12**

    Salaries Paid: **\$170,302**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$2,422,636</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$2,947</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$346,463</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$357,078</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$421</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$434</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$10,615</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>677.59%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$2,419,516</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$2,943</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$9,609</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$2,409,907</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$16,482</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$20</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$418,253</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$509</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$92,025</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$147,689</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$112</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$180</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$55,664</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>281.82%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$416,223</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$506</b>	<b>\$1,156</b>	<b>\$330</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Arrowsmith Village**

Unit Code: **064/015/32** County: **MCLEAN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$175,410**

Equalized Assessed Valuation: **\$2,669,286**

Population: **298**

Employees:

    Full Time:

    Part Time: **15**

    Salaries Paid: **\$12,365**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$298,781</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$1,003</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$68,095</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$89,381</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$229</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$300</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$21,286</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>310.46%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$277,495</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$931</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$277,495</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$200,503	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$673	\$1,109	\$293
Revenue Collected During FY 04:	\$18,754	\$168,524	\$65,030
Expenditures During FY 04:	\$27,233	\$174,682	\$71,653
Per Capita Revenue:	\$63	\$393	\$158
Per Capita Expenditures:	\$91	\$413	\$180
Operating Income (loss):	-\$8,479	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	705.12%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$192,024	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$644	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Arthur Village**

Unit Code: **021/015/32** County: **DOUGLAS**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,662,214**

Equalized Assessed Valuation: **\$27,045,167**

Population: **2,203**

Employees:

Full Time: **15**

Part Time: **9**

Salaries Paid: **\$543,982**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,144,515</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$520</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$895,485</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$835,528</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$406</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$379</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$59,957</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>124.41%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$1,039,472</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$472</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$1,039,472</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$940,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$427</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>1.48%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,086,632</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,401</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$458,989</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$652,889</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$208</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$296</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$193,900</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>529.60%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,457,732</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,570</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Ashkum Village

**Unit Code:** 038/010/32 **County:** IROQUOIS

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$540,520

**Equalized Assessed Valuation:** \$9,660,828

**Population:** 724

**Employees:**

**Full Time:**

**Part Time:** 14

**Salaries Paid:** \$77,787

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$637,843	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$881	\$536	\$353
Revenue Collected During FY 04:	\$243,046	\$200,216	\$101,726
Expenditures During FY 04:	\$170,407	\$193,518	\$99,533
Per Capita Revenue:	\$336	\$431	\$233
Per Capita Expenditures:	\$235	\$425	\$232
Revenues over (under) Expenditures:	\$72,639	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	403.52%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$687,620	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$950	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$687,620	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$432,730	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$598	\$1,109	\$293
Revenue Collected During FY 04:	\$85,231	\$168,524	\$65,030
Expenditures During FY 04:	\$76,879	\$174,682	\$71,653
Per Capita Revenue:	\$118	\$393	\$158
Per Capita Expenditures:	\$106	\$413	\$180
Operating Income (loss):	\$8,352	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	603.47%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$463,944	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$641	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Ashland Village

**Unit Code:** 009/015/32      **County:** CASS

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Combination

**Appropriation or Budget:** \$1,569,400

**Equalized Assessed Valuation:** \$10,254,260

**Population:** 1,325

**Employees:**

**Full Time:** 6

**Part Time:** 1

**Salaries Paid:** \$211,308

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$798,737</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$603</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$355,672</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$445,673</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$268</b>	\$593	\$456
Per Capita Expenditures:	<b>\$336</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$90,001</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>162.49%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$724,188</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$547</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$559,576</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$164,612</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$638,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$482</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>6.22%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,476,862</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,869</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$319,268</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$418,165</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$241</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$316</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$98,897</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>646.99%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$2,705,465</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$2,042</b>	<b>\$939</b>	<b>\$612</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Ashley City

Unit Code: 095/015/30 County: WASHINGTON

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$365,795

Equalized Assessed Valuation: \$3,234,160

Population: 585

Employees:

Full Time:	3
Part Time:	3
Salaries Paid:	\$94,336

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$235,999	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$403	\$536	\$353
Revenue Collected During FY 04:	\$191,549	\$200,216	\$101,726
Expenditures During FY 04:	\$193,413	\$193,518	\$99,533
Per Capita Revenue:	\$327	\$431	\$233
Per Capita Expenditures:	\$331	\$425	\$232
Revenues over (under) Expenditures:	-\$1,864	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	113.09%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$218,729	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$374	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$218,729	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$753,636</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$1,288</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,106,950</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,892</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$178,525</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$222,474</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$305</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$380</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$43,949</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>488.63%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$1,087,072</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$1,858</b>	<b>\$1,156</b>	<b>\$330</b>



**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 0 and 1,000**

**Local Government Profile**

**Unit Name** Ashmore Village

**Unit Code:** 015/010/32    **County:** COLES

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$536,057

**Equalized Assessed Valuation:** \$4,781,007

**Population:** 809

**Employees:**

Full Time:	2
Part Time:	3
Salaries Paid:	\$81,735

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	\$573,919	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$709	\$536	\$353
Revenue Collected During FY 04:	\$161,156	\$200,216	\$101,726
Expenditures During FY 04:	\$158,507	\$193,518	\$99,533
Per Capita Revenue:	\$199	\$431	\$233
Per Capita Expenditures:	\$196	\$425	\$232
Revenues over (under) Expenditures:	\$2,649	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	363.75%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$576,568	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$713	\$544	\$357

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$39,493	\$22,656	\$
Total Unreserved Funds:	\$537,075	\$156,983	\$101,427

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$483,517	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$598	\$1,109	\$293
Revenue Collected During FY 04:	\$138,668	\$168,524	\$65,030
Expenditures During FY 04:	\$96,309	\$174,682	\$71,653
Per Capita Revenue:	\$171	\$393	\$158
Per Capita Expenditures:	\$119	\$413	\$180
Operating Income (loss):	\$42,359	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	546.03%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$525,876	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$650	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Ashton Village		
<b>Unit Code:</b>	052/015/32	<b>County:</b>	LEE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$699,337		
<b>Equalized Assessed Valuation:</b>	\$10,966,330		
<b>Population:</b>	1,120		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	12	
	<b>Salaries Paid:</b>	\$139,787	

#### Blended Component Units

Number Submitted = 2

Cemetery

Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$726,726</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$649</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$418,847</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$427,239</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$374</b>	\$593	\$456
Per Capita Expenditures:	<b>\$381</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$8,392</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>168.13%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$718,334</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$641</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$50,000</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$668,334</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$419,452</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$375</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$86,194</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$77</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$213,355</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$179,463</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$190</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$160</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$33,892</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>-29.14%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>-\$52,302</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>-\$47</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Assumption City		
<b>Unit Code:</b>	011/010/30	<b>County:</b>	CHRISTIAN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,100,582		
<b>Equalized Assessed Valuation:</b>	\$10,919,465		
<b>Population:</b>	1,265		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	19	
	<b>Salaries Paid:</b>	\$190,489	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,253,182	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$991	\$396	\$278
Revenue Collected During FY 04:	\$392,705	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$405,510	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$310	\$593	\$456
Per Capita Expenditures:	\$321	\$569	\$471
Revenues over (under) Expenditures:	-\$12,805	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	305.88%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$1,240,377	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$981	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$38,405	\$147,119	\$
Total Unreserved Funds:	\$1,201,971	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$5,892,996	\$1,405,821
Per Capita Debt:	\$	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$2,347,325	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$1,856	\$851	\$530
Revenue Collected During FY 04:	\$232,795	\$2,234,592	\$892,783
Expenditures During FY 04:	\$230,457	\$2,064,230	\$854,724
Per Capita Revenue:	\$184	\$369	\$240
Per Capita Expenditures:	\$182	\$348	\$239
Operating Income (loss):	\$2,338	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	1019.57%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$2,349,663	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$1,857	\$939	\$612





**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1001 and 25,000**

**Local Government Profile**

<b>Unit Name</b>	Astoria Village		
<b>Unit Code:</b>	029/010/32	<b>County:</b>	FULTON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,096,350		
<b>Equalized Assessed Valuation:</b>	\$6,035,367		
<b>Population:</b>	1,171		
<b>Employees:</b>			
	<b>Full Time:</b>		2
	<b>Part Time:</b>		7
	<b>Salaries Paid:</b>		\$155,130

**Blended Component Units**

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**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$83,874	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$72	\$396	\$278
Revenue Collected During FY 04:	\$249,015	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$321,047	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$213	\$593	\$456
Per Capita Expenditures:	\$274	\$569	\$471
Revenues over (under) Expenditures:	-\$72,032	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	5.42%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$17,401	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$15	\$426	\$301

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$17,401	\$902,886	\$381,667

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$447,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$382</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$258,468</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$221</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$305,705</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$363,653</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$261</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$311</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$57,948</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>53.61%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$194,961</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$166</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Athens City

**Unit Code:** 065/010/30      **County:** MENARD

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$1,763,068

**Equalized Assessed Valuation:** \$17,269,151

**Population:** 1,726

**Employees:**

<b>Full Time:</b>	10
<b>Part Time:</b>	5
<b>Salaries Paid:</b>	\$353,735

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$83,336	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	-\$48	\$396	\$278
Revenue Collected During FY 04:	\$396,941	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$444,279	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$230	\$593	\$456
Per Capita Expenditures:	\$257	\$569	\$471
Revenues over (under) Expenditures:	-\$47,338	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	-24.91%	80.48%	60.18%
Ending Fund Balance for FY 04:	-\$110,674	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	-\$64	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,369	\$576,973	\$
Total Unrestricted Net Assets:	-\$150,674	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,359,529</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$788</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>3.36%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,565,196</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,066</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,052,952</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$863,071</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$610</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$500</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$189,881</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>435.08%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,755,077</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$2,176</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Atkinson Village**

Unit Code: **037/025/32** County: **Henry**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$920,150**

Equalized Assessed Valuation: **\$9,492,275**

Population: **1,001**

Employees:

Full Time:	<b>4</b>
Part Time:	<b>25</b>
Salaries Paid:	<b>\$148,160</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$363,476</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$363</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$399,397</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$524,681</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$399</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$524</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$125,284</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>45.19%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$237,104</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$237</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$237,105</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$582,463</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$582</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$46</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$151,949</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$174,405</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$152</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$174</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$22,456</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>-12.28%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>-\$21,414</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>-\$21</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Atlanta City		
<b>Unit Code:</b>	054/010/30	<b>County:</b>	LOGAN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,452,035		
<b>Equalized Assessed Valuation:</b>	\$17,945,264		
<b>Population:</b>	1,649		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$271,322	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>-\$10,111</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>-\$6</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$618,832</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$666,704</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$375</b>	\$593	\$456
Per Capita Expenditures:	<b>\$404</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$47,872</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>-7.20%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>-\$47,983</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>-\$29</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$14,350</b>	\$147,119	\$
Total Unreserved Funds:	<b>-\$62,333</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,405,821</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$853</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$874,906</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$531</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$349,080</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$451,891</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$212</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$274</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$102,811</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>-216.36%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>-\$977,717</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>-\$593</b>	<b>\$939</b>	<b>\$612</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Atwood Village		
<b>Unit Code:</b>	074/010/32	<b>County:</b>	PIATT
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$949,045		
<b>Equalized Assessed Valuation:</b>	\$9,593,215		
<b>Population:</b>	1,290		
<b>Employees:</b>			
	<b>Full Time:</b>	5	
	<b>Part Time:</b>	20	
	<b>Salaries Paid:</b>	\$266,800	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$123,795	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$96	\$396	\$278
Revenue Collected During FY 04:	\$333,327	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$411,496	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$258	\$593	\$456
Per Capita Expenditures:	\$319	\$569	\$471
Revenues over (under) Expenditures:	-\$78,169	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	11.09%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$45,626	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$35	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$45,626	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$52,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$40</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$697,844</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$541</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$189,562</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$199,205</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$147</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$154</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$9,643</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>345.47%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$688,201</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$533</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Auburn City

**Unit Code:** 083/010/30 **County:** SANGAMON

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$73,208,136

**Equalized Assessed Valuation:** \$41,324,570

**Population:** 3,800

**Employees:**

<b>Full Time:</b>	20
<b>Part Time:</b>	4
<b>Salaries Paid:</b>	\$689,623

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$380,179</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$100</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$815,195</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$817,344</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$215</b>	\$593	\$456
Per Capita Expenditures:	<b>\$215</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$2,149</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>46.25%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$378,030</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$99</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$306,194</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$71,836</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$3,230,480</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$850</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,738,795</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$984</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,663,031</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$3,411,251</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$701</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$898</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$748,220</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>87.67%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$2,990,575</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$787</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Augusta Village

**Unit Code:** 034/010/32 **County:** HANCOCK

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$358,350

**Equalized Assessed Valuation:** \$3,092,423

**Population:** 650

**Employees:**

**Full Time:** 3

**Part Time:** 6

**Salaries Paid:** \$64,881

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$219,263</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$337</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$155,012</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$154,637</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$238</b>	\$431	\$233
Per Capita Expenditures:	<b>\$238</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$375</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>142.16%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$219,827</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$338</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$40,347</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$179,480</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$639,915	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$984	\$1,109	\$293
Revenue Collected During FY 04:	\$140,223	\$168,524	\$65,030
Expenditures During FY 04:	\$118,587	\$174,682	\$71,653
Per Capita Revenue:	\$216	\$393	\$158
Per Capita Expenditures:	\$182	\$413	\$180
Operating Income (loss):	\$21,636	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	557.70%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$661,362	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,017	\$1,156	\$330



**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Greater than 25,000**

**Local Government Profile**

**Unit Name** **Aurora City**

**Unit Code:** **045/010/30**      **County:** **KANE**

**Fiscal Year End:** **12/31/2004**

**Accounting Method:** **Modified Accrual**

**Appropriation or Budget:** **\$285,351,049**

**Equalized Assessed Valuation:** **\$3,185,806,427**

**Population:** **157,267**

**Employees:**

**Full Time:** **1,072**

**Part Time:** **479**

**Salaries Paid:** **\$103,485,132**

**Blended Component Units**

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**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	<b>\$37,240,526</b>	<b>\$16,114,608</b>	<b>\$13,558,273</b>
Per Capita Beginning Fund Balance:	<b>\$237</b>	<b>\$345</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$142,280,336</b>	<b>\$39,242,501</b>	<b>\$28,722,204</b>
Expenditures During FY 04:	<b>\$122,821,761</b>	<b>\$38,033,849</b>	<b>\$28,246,468</b>
Per Capita Revenue:	<b>\$905</b>	<b>\$751</b>	<b>\$707</b>
Per Capita Expenditures:	<b>\$781</b>	<b>\$741</b>	<b>\$699</b>
Revenues over (under) Expenditures:	<b>\$19,458,575</b>	<b>\$1,208,653</b>	<b>\$612,377</b>
Ratio of Fund Balance to Expenditures:	<b>37.29%</b>	<b>51.08%</b>	<b>43.48%</b>
Ending Fund Balance for FY 04:	<b>\$45,794,189</b>	<b>\$17,281,273</b>	<b>\$14,379,423</b>
Per Capita Ending Fund Balance:	<b>\$291</b>	<b>\$363</b>	<b>\$301</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$155,608</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,134,622</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$45,664,466</b>	<b>\$10,056,151</b>	<b>\$4,726,693</b>
Total Unrestricted Net Assets:	<b>\$15,030,057</b>	<b>\$5,893,405</b>	<b>\$8,893,874</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$146,487,000</b>	<b>\$56,184,260</b>	<b>\$31,575,668</b>
Per Capita Debt:	<b>\$931</b>	<b>\$1,079</b>	<b>\$782</b>
General Obligation Debt over EAV:	<b>2.68%</b>	<b>69.12%</b>	<b>2.95%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$158,242,564</b>	<b>\$48,152,423</b>	<b>\$29,417,200</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,006</b>	<b>\$882</b>	<b>\$652</b>
Revenue Collected During FY 04:	<b>\$30,714,784</b>	<b>\$14,227,267</b>	<b>\$8,439,706</b>
Expenditures During FY 04:	<b>\$29,056,873</b>	<b>\$12,961,081</b>	<b>\$7,819,586</b>
Per Capita Revenue:	<b>\$195</b>	<b>\$261</b>	<b>\$202</b>
Per Capita Expenditures:	<b>\$185</b>	<b>\$239</b>	<b>\$201</b>
Operating Income (loss):	<b>\$1,657,911</b>	<b>\$1,266,186</b>	<b>\$309,720</b>
Ratio of Retained Earnings to Expenditures:	<b>563.32%</b>	<b>474.61%</b>	<b>438.31%</b>
Ending Retained Earnings for FY 04:	<b>\$163,682,210</b>	<b>\$56,814,150</b>	<b>\$37,669,408</b>
Per Capita Ending Retained Earnings:	<b>\$1,041</b>	<b>\$1,069</b>	<b>\$906</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Ava City**

Unit Code: **039/010/30** County: **JACKSON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$432,900**

Equalized Assessed Valuation: **\$2,512,141**

Population: **662**

Employees:

Full Time:	<b>3</b>
Part Time:	<b>4</b>
Salaries Paid:	<b>\$131,310</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$133,212</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$201</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$191,451</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$238,408</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$289</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$360</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$46,957</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>60.16%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$143,425</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$217</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$143,425</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$49,424</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$75</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$111,053</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$168</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$191,962</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$159,584</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$290</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$241</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$32,378</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>42.50%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$67,818</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$102</b>	<b>\$1,156</b>	<b>\$330</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

### Local Government Profile

Unit Name: **Aviston Village**

Unit Code: **014/015/32** County: **CLINTON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,658,725**

Equalized Assessed Valuation: **\$16,102,541**

Population: **1,311**

Employees:

Full Time:	<b>3</b>
Part Time:	<b>28</b>
Salaries Paid:	<b>\$209,323</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$200,396</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$153</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$411,980</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$500,079</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$314</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$381</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$88,099</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>22.46%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$112,297</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$86</b>	<b>\$426</b>	<b>\$301</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$112,297</b>	<b>\$902,886</b>	<b>\$381,667</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,485,816</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,133</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,055,151</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$805</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$262,199</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$339,153</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$200</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$259</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$76,954</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>398.42%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,351,269</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,031</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Avon Village

**Unit Code:** 029/015/32    **County:** FULTON

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Combination

**Appropriation or Budget:** \$847,000

**Equalized Assessed Valuation:** \$4,386,684

**Population:** 957

**Employees:**

<b>Full Time:</b>	4
<b>Part Time:</b>	6
<b>Salaries Paid:</b>	\$83,613

#### Blended Component Units

Number Submitted = 1

Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$205,444	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$215	\$536	\$353
Revenue Collected During FY 04:	\$375,574	\$200,216	\$101,726
Expenditures During FY 04:	\$344,926	\$193,518	\$99,533
Per Capita Revenue:	\$392	\$431	\$233
Per Capita Expenditures:	\$360	\$425	\$232
Revenues over (under) Expenditures:	\$30,648	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	68.35%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$235,743	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$246	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$235,743	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$815,089</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$852</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>8.21%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,262,949</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,320</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$261,568</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$249,817</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$273</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$261</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$11,751</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>514.87%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$1,286,227</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$1,344</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Baldwin Village**

Unit Code: **079/010/32** County: **RANDOLPH**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$537,284**

Equalized Assessed Valuation: **\$2,168,511**

Population: **434**

Employees:

Full Time:	<b>2</b>
Part Time:	<b>19</b>
Salaries Paid:	<b>\$92,278</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$79,886</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$184</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$251,448</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$186,682</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$579</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$430</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$64,766</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>77.49%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$144,652</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$333</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$145,052</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$300,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$691</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,422,015</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$3,277</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$547,063</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$144,886</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$1,261</b>	\$393	\$158
Per Capita Expenditures:	<b>\$334</b>	\$413	\$180
Operating Income (loss):	<b>\$402,177</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>1259.05%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$1,824,192</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$4,203</b>	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Banner Village**

Unit Code: **029/020/32** County: **FULTON**

Fiscal Year End: **3/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$35,370**

Equalized Assessed Valuation: **\$836,473**

Population: **200**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$13,976**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$42,298</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$211</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$23,947</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$31,698</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$120</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$158</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$7,751</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>109.46%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$34,697</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$173</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$34,697</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$362,524	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	-\$1,813	\$1,109	\$293
Revenue Collected During FY 04:	\$20,960	\$168,524	\$65,030
Expenditures During FY 04:	\$59,052	\$174,682	\$71,653
Per Capita Revenue:	\$105	\$393	\$158
Per Capita Expenditures:	\$295	\$413	\$180
Operating Income (loss):	-\$38,092	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	-678.67%	286.54%	182.58%
Ending Retained Earnings for FY 04:	-\$400,766	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	-\$2,004	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Bannockburn Village

**Unit Code:** 049/015/32    **County:** LAKE

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$7,608,200

**Equalized Assessed Valuation:** \$128,711,344

**Population:** 1,500

**Employees:**

**Full Time:** 10

**Part Time:** 9

**Salaries Paid:** \$763,167

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$5,599,180</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$3,733</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$2,578,940</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$1,967,190</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$1,719</b>	\$593	\$456
Per Capita Expenditures:	<b>\$1,311</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$611,750</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>321.35%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$6,321,577</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$4,214</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$815,824</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$5,505,753</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$3,718,109</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$2,479</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$645,716</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$430</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$589,990</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$549,774</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$393</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$367</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$40,216</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>137.08%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$753,613</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$502</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Bardolph Village

**Unit Code:** 062/010/32 **County:** MCDONOUGH

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$219,875

**Equalized Assessed Valuation:** \$960,675

**Population:** 300

**Employees:**

**Full Time:** 2

**Part Time:**

**Salaries Paid:** \$9,439

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$117,937</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$393</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$40,316</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$53,349</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$134</b>	\$431	\$233
Per Capita Expenditures:	<b>\$178</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$13,033</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>183.28%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$97,779</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$326</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$97,779</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$80,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$267</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$117,418</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$391</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$64,669</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$53,339</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$216</b>	\$393	\$158
Per Capita Expenditures:	<b>\$178</b>	\$413	\$180
Operating Income (loss):	<b>\$11,330</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>254.73%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$135,873</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$453</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Barrington Village**

Unit Code: **016/020/32** County: **COOK**

Fiscal Year End: **12/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$29,524,591**

Equalized Assessed Valuation: **\$475,619,193**

Population: **10,168**

Employees:

Full Time:	<b>132</b>
Part Time:	<b>13</b>
Salaries Paid:	<b>\$8,256,315</b>

#### Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$11,107,779</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$1,092</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$13,061,045</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$12,040,592</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$1,285</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$1,184</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$1,020,453</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>95.49%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$11,497,749</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$1,131</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,993,806</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$14,121,438</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$14,817,445</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,457</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>1.79%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$25,313,357</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,490</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$6,278,791</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$6,075,692</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$618</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$598</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$203,099</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>420.06%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$25,521,456</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$2,510</b>	<b>\$939</b>	<b>\$612</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Barrington Hills Village**

Unit Code: **016/025/32** County: **COOK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,554,716**

Equalized Assessed Valuation: **\$340,262,543**

Population: **3,915**

Employees:

Full Time: **30**

Part Time:

Salaries Paid: **\$1,811,202**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>-\$1,659,169</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>-\$424</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$4,980,603</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$5,689,662</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$1,272</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$1,453</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$709,059</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>15.38%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$874,992</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$223</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$82,415</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$792,577</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$3,389,693</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$866</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.93%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	\$	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	\$	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	\$	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	\$	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	\$	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	\$	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	\$	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	\$	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Barry City**

Unit Code: **075/010/30** County: **PIKE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$579,313**

Equalized Assessed Valuation: **\$8,234,706**

Population: **1,400**

Employees:

    Full Time: **7**

    Part Time: **10**

    Salaries Paid: **\$279,861**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$506,928</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$362</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$374,054</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$411,702</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$267</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$294</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$37,648</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>126.40%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$520,407</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$372</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$520,407</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

### Amounts

**\$214,396**

### Averages

**\$5,892,996**

### Medians

**\$1,405,821**

Per Capita Debt:

**\$153**

**\$967**

**\$458**

General Obligation Debt over EAV:

**0.00%**

**1.55%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

**\$331,068**

**\$5,315,981**

**\$1,794,258**

Per Capita Beginning Retained Earnings for FY 04:

**\$236**

**\$851**

**\$530**

Revenue Collected During FY 04:

**\$265,558**

**\$2,234,592**

**\$892,783**

Expenditures During FY 04:

**\$276,886**

**\$2,064,230**

**\$854,724**

Per Capita Revenue:

**\$190**

**\$369**

**\$240**

Per Capita Expenditures:

**\$198**

**\$348**

**\$239**

Operating Income (loss):

**-\$11,328**

**\$170,361**

**\$10,615**

Ratio of Retained Earnings to Expenditures:

**117.24%**

**295.83%**

**242.03%**

Ending Retained Earnings for FY 04:

**\$324,613**

**\$6,304,039**

**\$1,991,367**

Per Capita Ending Retained Earnings:

**\$232**

**\$939**

**\$612**



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Bartelso Village**

Unit Code: **014/020/32** County: **CLINTON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$259,200**

Equalized Assessed Valuation: **\$5,328,563**

Population: **523**

Employees:

    Full Time: **1**

    Part Time: **1**

    Salaries Paid: **\$40,094**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$164,161</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$314</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$287,943</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$245,495</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$551</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$469</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$42,448</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>86.26%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$211,759</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$405</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$7,177</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$204,582</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$145,579</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$278</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.65%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$311,517</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$596</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$99,262</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$147,758</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$190</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$283</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$48,496</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>174.52%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$257,871</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$493</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

**Unit Name** Bartlett Village

**Unit Code:** 016/030/32    **County:** COOK

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$42,506,738

**Equalized Assessed Valuation:** \$874,824,642

**Population:** 36,706

**Employees:**

**Full Time:** 155

**Part Time:** 95

**Salaries Paid:** \$10,386,382

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$7,496,449</b>	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	<b>\$204</b>	\$345	\$293
Revenue Collected During FY 04:	<b>\$14,892,867</b>	\$39,242,501	\$28,722,204
Expenditures During FY 04:	<b>\$14,533,911</b>	\$38,033,849	\$28,246,468
Per Capita Revenue:	<b>\$406</b>	\$751	\$707
Per Capita Expenditures:	<b>\$396</b>	\$741	\$699
Revenues over (under) Expenditures:	<b>\$358,956</b>	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	<b>55.79%</b>	51.08%	43.48%
Ending Fund Balance for FY 04:	<b>\$8,108,886</b>	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	<b>\$221</b>	\$363	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$49,976</b>	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	<b>\$4,557,478</b>	\$5,893,405	\$8,893,874



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$28,477,738</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$776</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>1.20%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$56,289,421</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,534</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$9,569,443</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$10,266,389</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$261</b>	\$261	\$202
Per Capita Expenditures:	<b>\$280</b>	\$239	\$201
Operating Income (loss):	<b>-\$696,946</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>537.88%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$55,220,951</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$1,504</b>	\$1,069	\$906





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Bartonville Village**

Unit Code: **072/010/32** County: **PEORIA**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,757,735**

Equalized Assessed Valuation: **\$83,535,327**

Population: **6,310**

Employees:

    Full Time: **23**

    Part Time: **2**

    Salaries Paid: **\$859,074**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,791,154</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$284</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$3,031,584</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$2,810,896</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$480</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$445</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$220,688</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>69.34%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$1,949,023</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$309</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$1,949,023</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$549,916</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$87</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.07%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	\$	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	\$	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	\$	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	\$	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	\$	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	\$	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	\$	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	\$	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Basco Village**

Unit Code: **034/015/32** County: **HANCOCK**

Fiscal Year End: **4/18/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$49,400**

Equalized Assessed Valuation: **\$373,105**

Population: **107**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$119,475</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$1,117</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$21,614</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$26,140</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$202</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$244</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$4,526</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>439.74%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$114,949</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$1,074</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$5,734</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Batavia City

**Unit Code:** 045/015/30 **County:** KANE

**Fiscal Year End:** 12/31/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$47,193,881

**Equalized Assessed Valuation:** \$767,336,089

**Population:** 24,978

**Employees:**

<b>Full Time:</b>	164
<b>Part Time:</b>	49
<b>Salaries Paid:</b>	\$7,232,910

#### Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$7,307,289</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$293</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$20,298,605</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$18,306,593</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$813</b>	\$593	\$456
Per Capita Expenditures:	<b>\$733</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$1,992,012</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>48.31%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$8,843,861</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$354</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,706,428</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$7,533,840</b>	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$26,057,947</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,043</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.69%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$69,074,113</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,765</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$32,074,403</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$29,218,683</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$1,284</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$1,170</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$2,855,720</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>247.51%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$72,319,041</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$2,895</b>	<b>\$939</b>	<b>\$612</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

### Local Government Profile

Unit Name **Batchtown Village**

Unit Code: **007/010/32**

County: **CALHOUN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$108,800**

Equalized Assessed Valuation: **\$1,621,683**

Population: **215**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$21,185**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$206,052</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$958</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$43,576</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$51,231</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$203</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$238</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$7,655</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>387.26%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$198,397</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$923</b>	<b>\$544</b>	<b>\$357</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$21,310</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$177,087</b>	<b>\$156,983</b>	<b>\$101,427</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$95,160	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$443	\$1,109	\$293
Revenue Collected During FY 04:	\$56,993	\$168,524	\$65,030
Expenditures During FY 04:	\$66,502	\$174,682	\$71,653
Per Capita Revenue:	\$265	\$393	\$158
Per Capita Expenditures:	\$309	\$413	\$180
Operating Income (loss):	-\$9,509	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	128.79%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$85,651	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$398	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Bath Village

**Unit Code:** 060/010/32      **County:** MASON

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$145,870

**Equalized Assessed Valuation:** \$1,240,958

**Population:** 310

**Employees:**

**Full Time:**

**Part Time:** 3

**Salaries Paid:** \$15,123

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$27,963	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$90	\$536	\$353
Revenue Collected During FY 04:	\$72,276	\$200,216	\$101,726
Expenditures During FY 04:	\$80,997	\$193,518	\$99,533
Per Capita Revenue:	\$233	\$431	\$233
Per Capita Expenditures:	\$261	\$425	\$232
Revenues over (under) Expenditures:	-\$8,721	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	27.46%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$22,242	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$72	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,835	\$22,656	\$
Total Unreserved Funds:	\$19,407	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$15,737</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$51</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,393,262</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$7,720</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$42,303</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$95,023</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$136</b>	\$393	\$158
Per Capita Expenditures:	<b>\$307</b>	\$413	\$180
Operating Income (loss):	<b>-\$52,720</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>2463.13%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$2,340,542</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$7,550</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Baylis Village**

Unit Code: **075/015/32** County: **PIKE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$54,436**

Equalized Assessed Valuation: **\$327,311**

Population: **265**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$20,188**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$20,164</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$76</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$56,376</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$56,127</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$213</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$212</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$249</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>41.27%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$23,163</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$87</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$1,507</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$21,656</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$130,279</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$492</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$1,050</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$4</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$44,606</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$51,688</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$168</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$195</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$7,082</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>-21.05%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>-\$10,882</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>-\$41</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Beach Park Village**

Unit Code: **049/017/32** County: **LAKE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,376,677**

Equalized Assessed Valuation: **\$180,481,737**

Population: **10,072**

Employees:

Full Time:	<b>16</b>
Part Time:	<b>3</b>
Salaries Paid:	<b>\$664,476</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$5,116,701</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$508</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$3,123,979</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$2,550,991</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$310</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$253</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$572,988</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>223.04%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$5,689,689</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$565</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$3,539,416</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$2,150,273</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$450,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$45</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.25%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$1,221,263</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$121</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,009,549</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,014,056</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$100</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$101</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$4,507</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>-122.01%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>-\$1,237,232</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>-\$123</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Beardstown City**

Unit Code: **009/020/30** County: **CASS**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,926,855**

Equalized Assessed Valuation: **\$26,793,835**

Population: **6,600**

Employees:

Full Time:	<b>40</b>
Part Time:	<b>8</b>
Salaries Paid:	<b>\$1,521,997</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,870,768</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$283</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$3,555,952</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$3,738,120</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$539</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$566</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$182,168</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>45.20%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$1,689,759</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$256</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$1,097,813</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$591,946</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,426,276</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$216</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,127,020</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$171</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$595,480</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$496,646</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$90</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$75</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$98,834</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>246.83%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,225,854</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$186</b>	<b>\$939</b>	<b>\$612</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Beaverville Village		
<b>Unit Code:</b>	038/015/32	<b>County:</b>	IROQUOIS
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$223,750		
<b>Equalized Assessed Valuation:</b>	\$1,784,459		
<b>Population:</b>	278		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	13	
	<b>Salaries Paid:</b>	\$19,830	

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$414,397	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$1,491	\$536	\$353
Revenue Collected During FY 04:	\$75,144	\$200,216	\$101,726
Expenditures During FY 04:	\$59,449	\$193,518	\$99,533
Per Capita Revenue:	\$270	\$431	\$233
Per Capita Expenditures:	\$214	\$425	\$232
Revenues over (under) Expenditures:	\$15,695	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	723.46%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$430,092	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$1,547	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$430,092	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$126,920	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$457	\$1,109	\$293
Revenue Collected During FY 04:	\$41,136	\$168,524	\$65,030
Expenditures During FY 04:	\$39,722	\$174,682	\$71,653
Per Capita Revenue:	\$148	\$393	\$158
Per Capita Expenditures:	\$143	\$413	\$180
Operating Income (loss):	\$1,414	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	323.08%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$128,334	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$462	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name **Beckemeyer Village**

Unit Code: **014/025/32**

County: **CLINTON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$289,025**

Equalized Assessed Valuation: **\$5,585,838**

Population: **1,082**

Employees:

Full Time: **4**

Part Time: **9**

Salaries Paid: **\$120,434**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$79,183</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$73</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$234,443</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$221,195</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$217</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$204</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$13,248</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>41.79%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$92,431</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$85</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$92,431</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$996,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$921</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,123,189</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,038</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$660,729</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$301,785</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$611</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$279</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$358,944</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>491.12%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,482,133</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,370</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Bedford Park Village**

Unit Code: **016/035/32** County: **COOK**

Fiscal Year End: **12/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,930,844**

Equalized Assessed Valuation: **\$422,511,001**

Population: **574**

Employees:

    Full Time: **130**

    Part Time: **7**

    Salaries Paid: **\$8,381,874**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$9,225,411</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$16,072</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$22,239,298</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$18,111,071</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$38,744</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$31,552</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$4,128,227</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>58.50%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$10,594,384</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$18,457</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,647,995</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$44,463,142</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$88,936,017</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$154,941</b>	\$770	\$60
General Obligation Debt over EAV:	<b>10.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$14,623,855</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$25,477</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$16,020,089</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$16,223,876</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$27,910</b>	\$393	\$158
Per Capita Expenditures:	<b>\$28,265</b>	\$413	\$180
Operating Income (loss):	<b>-\$203,787</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>81.18%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$13,170,068</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$22,944</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Beecher Village**

Unit Code: **099/010/32** County: **WILL**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,714,508**

Equalized Assessed Valuation: **\$52,418,820**

Population: **3,000**

Employees:

Full Time:	<b>14</b>
Part Time:	<b>14</b>
Salaries Paid:	<b>\$635,997</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$395,927</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$132</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$1,974,022</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$1,821,869</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$658</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$607</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$152,153</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>30.55%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$556,659</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$186</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$556,749</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$3,829,090</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,276</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.59%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,531,382</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$844</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,433,149</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$879,287</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$478</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$293</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$553,862</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>349.74%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,075,244</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,025</b>	<b>\$939</b>	<b>\$612</b>





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

### Local Government Profile

Unit Name **Beecher City City**

Unit Code: **025/015/30**

County: **EFFINGHAM**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$427,289**

Equalized Assessed Valuation: **\$1,970,131**

Population: **521**

Employees:

Full Time: **2**

Part Time: **9**

Salaries Paid: **\$57,069**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$209,945</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$403</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$388,543</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$480,924</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$746</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$923</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$92,381</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>26.77%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$128,764</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$247</b>	<b>\$544</b>	<b>\$357</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$25,485</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$103,279</b>	<b>\$156,983</b>	<b>\$101,427</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,088,640	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$2,090	\$1,109	\$293
Revenue Collected During FY 04:	\$91,827	\$168,524	\$65,030
Expenditures During FY 04:	\$133,385	\$174,682	\$71,653
Per Capita Revenue:	\$176	\$393	\$158
Per Capita Expenditures:	\$256	\$413	\$180
Operating Income (loss):	-\$41,558	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	776.61%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$1,035,882	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,988	\$1,156	\$330



**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 0 and 1,000**

**Local Government Profile**

**Unit Name** **Belgium Village**

**Unit Code:** **092/020/32**      **County:** **VERMILION**

**Fiscal Year End:** **4/30/2004**

**Accounting Method:** **Cash**

**Appropriation or Budget:** **\$116,917**

**Equalized Assessed Valuation:** **\$**

**Population:** **500**

**Employees:**

**Full Time:**

**Part Time:** **12**

**Salaries Paid:** **\$33,973**

**Blended Component Units**

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**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	<b>\$39,513</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$79</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$101,580</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$100,785</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$203</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$202</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$795</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>39.99%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$40,308</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$81</b>	<b>\$544</b>	<b>\$357</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$31,150</b>	<b>\$156,983</b>	<b>\$101,427</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$30,241</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$60</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	\$	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	\$	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	\$	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	\$	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	\$	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	\$	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	\$	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	\$	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Belknap Village**

Unit Code: **044/010/32** County: **JOHNSON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$111,650**

Equalized Assessed Valuation: **\$279,172**

Population: **133**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$11,700**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$73,671</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$554</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$23,890</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$25,153</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$180</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$189</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$1,263</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>287.87%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$72,408</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$544</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$72,408</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$132,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$992</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$73,690</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$554</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$65,542</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$80,563</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$493</b>	\$393	\$158
Per Capita Expenditures:	<b>\$606</b>	\$413	\$180
Operating Income (loss):	<b>-\$15,021</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>72.82%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$58,669</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$441</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name **Belle Prairie City**

Unit Code: **033/010/30**

County: **HAMILTON**

Fiscal Year End: **4/30/2004**

Accounting Method:

Appropriation or Budget: **\$23,210**

Equalized Assessed Valuation: **\$324,177**

Population: **65**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$37,883</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$583</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$6,706</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$21,207</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$103</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$326</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$14,501</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>110.26%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$23,382</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$360</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$23,380</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	<b>Belle Rive Village</b>		
<b>Unit Code:</b>	041/010/32	<b>County:</b>	JEFFERSON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,381,624		
<b>Equalized Assessed Valuation:</b>	\$1,710,420		
<b>Population:</b>	396		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	16	
	<b>Salaries Paid:</b>	\$75,979	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$130,348</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$329</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$53,891</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$89,113</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$136</b>	\$431	\$233
Per Capita Expenditures:	<b>\$225</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$35,222</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>106.75%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$95,126</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$240</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$95,126</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$646,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$1,631</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,289,916</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$5,783</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$608,468</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$412,559</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$1,537</b>	\$393	\$158
Per Capita Expenditures:	<b>\$1,042</b>	\$413	\$180
Operating Income (loss):	<b>\$195,909</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>602.54%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$2,485,825</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$6,277</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Belleville City**

Unit Code: **088/015/30** County: **ST. CLAIR**

Fiscal Year End: **4/30/2004**

Accounting Method: **Combination**

Appropriation or Budget: **\$46,000,000**

Equalized Assessed Valuation: **\$321,340,922**

Population: **41,540**

Employees:

Full Time: **291**

Part Time: **63**

Salaries Paid: **\$14,469,474**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$10,480,709</b>	<b>\$16,114,608</b>	<b>\$13,558,273</b>
Per Capita Beginning Fund Balance:	<b>\$252</b>	<b>\$345</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$30,528,849</b>	<b>\$39,242,501</b>	<b>\$28,722,204</b>
Expenditures During FY 04:	<b>\$31,033,798</b>	<b>\$38,033,849</b>	<b>\$28,246,468</b>
Per Capita Revenue:	<b>\$735</b>	<b>\$751</b>	<b>\$707</b>
Per Capita Expenditures:	<b>\$747</b>	<b>\$741</b>	<b>\$699</b>
Revenues over (under) Expenditures:	<b>-\$504,949</b>	<b>\$1,208,653</b>	<b>\$612,377</b>
Ratio of Fund Balance to Expenditures:	<b>29.63%</b>	<b>51.08%</b>	<b>43.48%</b>
Ending Fund Balance for FY 04:	<b>\$9,196,735</b>	<b>\$17,281,273</b>	<b>\$14,379,423</b>
Per Capita Ending Fund Balance:	<b>\$221</b>	<b>\$363</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$593,234</b>	<b>\$155,608</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$8,603,501</b>	<b>\$1,134,622</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$10,056,151</b>	<b>\$4,726,693</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$5,893,405</b>	<b>\$8,893,874</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$23,261,814</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$560</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>6.45%</b>	69.12%	2.95%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$16,019,425</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$386</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$5,288,388</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$5,117,850</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$127</b>	\$261	\$202
Per Capita Expenditures:	<b>\$123</b>	\$239	\$201
Operating Income (loss):	<b>\$170,538</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>331.08%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$16,944,286</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$408</b>	\$1,069	\$906



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Bellevue Village**

Unit Code: **072/015/32** County: **PEORIA**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$924,600**

Equalized Assessed Valuation: **\$13,382,576**

Population: **1,847**

Employees:

Full Time: **1**

Part Time: **14**

Salaries Paid: **\$49,092**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,750,292</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$948</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$479,137</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$554,381</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$259</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$300</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$75,244</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>302.15%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$1,675,048</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$907</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$218,380</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$1,456,668</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$5,892,996	\$1,405,821
Per Capita Debt:	\$	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$	\$851	\$530
Revenue Collected During FY 04:	\$	\$2,234,592	\$892,783
Expenditures During FY 04:	\$	\$2,064,230	\$854,724
Per Capita Revenue:	\$	\$369	\$240
Per Capita Expenditures:	\$	\$348	\$239
Operating Income (loss):	\$	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	0.00%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$	\$939	\$612



**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 0 and 1,000**

**Local Government Profile**

**Unit Name** **Bellflower Village**

**Unit Code:** **064/020/32**

**County:** **MCLEAN**

**Fiscal Year End:** **4/30/2004**

**Accounting Method:** **Modified Accrual**

**Appropriation or Budget:** **\$199,072**

**Equalized Assessed Valuation:** **\$3,073,501**

**Population:** **408**

**Employees:**

**Full Time:**

**Part Time:** **16**

**Salaries Paid:** **\$28,017**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	<b>\$78,915</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$193</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$103,535</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$75,366</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$254</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$185</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$28,169</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>139.68%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$105,273</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$258</b>	<b>\$544</b>	<b>\$357</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$156,983</b>	<b>\$101,427</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$105,273</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$160,654	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$394	\$1,109	\$293
Revenue Collected During FY 04:	\$33,242	\$168,524	\$65,030
Expenditures During FY 04:	\$25,429	\$174,682	\$71,653
Per Capita Revenue:	\$81	\$393	\$158
Per Capita Expenditures:	\$62	\$413	\$180
Operating Income (loss):	\$7,813	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	741.15%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$188,467	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$462	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Bellmont Village**

Unit Code: **093/015/32** County: **WABASH**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$150,000**

Equalized Assessed Valuation: **\$1,112,799**

Population: **297**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$16,682**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$187,364</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$631</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$44,621</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$23,237</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$150</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$78</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$21,384</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>898.35%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$208,749</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$703</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$208,749</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$396,000</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$1,333</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$484,261</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,631</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$72,462</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$117,574</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$244</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$396</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$45,112</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>373.51%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$439,149</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$1,479</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Bellwood Village

**Unit Code:** 016/040/32 **County:** COOK

**Fiscal Year End:** 12/31/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$24,823,217

**Equalized Assessed Valuation:** \$257,864,623

**Population:** 20,500

**Employees:**

<b>Full Time:</b>	150
<b>Part Time:</b>	90
<b>Salaries Paid:</b>	\$8,406,486

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$3,368,158</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$164</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$19,408,168</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$18,870,997</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$947</b>	\$593	\$456
Per Capita Expenditures:	<b>\$921</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$537,171</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>20.91%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$3,945,821</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$192</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,112,580</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$1,166,257</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$23,005,536</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,122</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>6.44%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,412,317</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$166</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$3,797,237</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$3,893,252</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$185</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$190</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$96,015</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>85.18%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,316,302</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$162</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Belvidere City**

Unit Code: **004/010/30** County: **BOONE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$15,501,472**

Equalized Assessed Valuation: **\$257,086,839**

Population: **20,820**

Employees:

    Full Time: **111**

    Part Time: **37**

    Salaries Paid: **\$5,790,577**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$4,691,567</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$225</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$9,044,515</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$9,210,387</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$434</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$442</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$165,872</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>37.42%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$3,446,658</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$166</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$30,051</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$6,897,554</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$10,959,208</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$526</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>3.90%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$11,243,641</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$540</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$5,046,847</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$5,244,509</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$242</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$252</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$197,662</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>403.59%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$21,166,216</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,017</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Bement Village**

Unit Code: **074/015/32** County: **PIATT**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,860,190**

Equalized Assessed Valuation: **\$12,392,398**

Population: **1,784**

Employees:

Full Time:	<b>4</b>
Part Time:	<b>24</b>
Salaries Paid:	<b>\$150,573</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$558,700</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$313</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$432,606</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$378,819</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$242</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$212</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$53,787</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>161.68%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$612,487</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$343</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$612,487</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$185,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$104</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,158,955</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$650</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$352,252</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$441,831</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$197</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$248</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$89,579</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>242.03%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,069,376</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$599</b>	<b>\$939</b>	<b>\$612</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Benld City**

Unit Code: **056/010/30** County: **MACOUPIN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,832,000**

Equalized Assessed Valuation: **\$6,081,816**

Population: **1,541**

Employees:

Full Time: **10**

Part Time: **6**

Salaries Paid: **\$296,729**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$310,571</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$202</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$799,635</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$927,882</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$519</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$602</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$128,247</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>21.68%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$201,132</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$131</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$201,132</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$833,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$541</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>13.70%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,227,807</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,446</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$398,992</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$497,907</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$259</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$323</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$98,915</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>427.51%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$2,128,584</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,381</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** **Bensenville Village**

**Unit Code:** **022/015/32**      **County:** **DUPAGE**

**Fiscal Year End:** **4/30/2004**

**Accounting Method:** **Modified Accrual**

**Appropriation or Budget:** **\$32,056,688**

**Equalized Assessed Valuation:** **\$587,604,223**

**Population:** **20,703**

**Employees:**

<b>Full Time:</b>	<b>154</b>
<b>Part Time:</b>	<b>147</b>
<b>Salaries Paid:</b>	<b>\$9,817,287</b>

#### Blended Component Units

**Number Submitted = 2**

Fire Pension

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$9,405,042</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$454</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$15,630,846</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$15,852,462</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$755</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$766</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$221,616</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>67.94%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$10,770,398</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$520</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$1,491,414</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$67,917,702</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$3,281</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.50%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$17,063,275</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$824</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$11,447,284</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$13,373,821</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$553</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$646</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$1,926,537</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>489.09%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$65,409,882</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$3,159</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Benson Village

**Unit Code:** 102/015/32 **County:** WOODFORD

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$157,541

**Equalized Assessed Valuation:** \$5,400,990

**Population:** 420

**Employees:**

**Full Time:**

**Part Time:**

**Salaries Paid:** \$

#### Blended Component Units

**Number Submitted = 1**  
Benson Village Water Works

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$153,909</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$366</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$124,471</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$94,994</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$296</b>	\$431	\$233
Per Capita Expenditures:	<b>\$226</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$29,477</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>396.40%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$376,556</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$897</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	<b>\$376,556</b>	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$50,365	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$120	\$1,109	\$293
Revenue Collected During FY 04:	\$40,367	\$168,524	\$65,030
Expenditures During FY 04:	\$52,199	\$174,682	\$71,653
Per Capita Revenue:	\$96	\$393	\$158
Per Capita Expenditures:	\$124	\$413	\$180
Operating Income (loss):	-\$11,832	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	72.25%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$37,713	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$90	\$1,156	\$330



**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 0 and 1,000**

**Local Government Profile**

**Unit Name** Bentley Village

**Unit Code:** 034/020/32    **County:** HANCOCK

**Fiscal Year End:** 6/30/2004

**Accounting Method:** Cash

**Appropriation or Budget:** \$17,300

**Equalized Assessed Valuation:** \$287,000

**Population:** 43

**Employees:**

**Full Time:**

**Part Time:**

**Salaries Paid:** \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	\$5,837	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$136	\$536	\$353
Revenue Collected During FY 04:	\$5,787	\$200,216	\$101,726
Expenditures During FY 04:	\$8,079	\$193,518	\$99,533
Per Capita Revenue:	\$135	\$431	\$233
Per Capita Expenditures:	\$188	\$425	\$232
Revenues over (under) Expenditures:	-\$2,292	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	43.88%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$3,545	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$82	\$544	\$357

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Benton City

**Unit Code:** 028/010/30    **County:** FRANKLIN

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$8,926,360

**Equalized Assessed Valuation:** \$36,973,172

**Population:** 6,880

**Employees:**

<b>Full Time:</b>	46
<b>Part Time:</b>	30
<b>Salaries Paid:</b>	\$1,910,436

#### Blended Component Units

Number Submitted = 2

Airport  
Youth Center

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,814,607</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$264</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$3,252,137</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$3,674,297</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$473</b>	\$593	\$456
Per Capita Expenditures:	<b>\$534</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$422,160</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>38.52%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,415,447</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$206</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$3,427</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$1,412,020</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$984,623</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$143</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>1.98%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,961,453</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$430</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,890,340</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,836,503</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$275</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$267</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$53,837</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>164.19%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,015,290</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$438</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Berkeley Village

**Unit Code:** 016/045/32    **County:** COOK

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$7,997,058

**Equalized Assessed Valuation:** \$97,860,934

**Population:** 5,245

**Employees:**

**Full Time:** 64

**Part Time:**

**Salaries Paid:** \$2,228,651

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$2,014,485</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$384</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$4,683,977</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$3,611,057</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$893</b>	\$593	\$456
Per Capita Expenditures:	<b>\$688</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$1,072,920</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>79.12%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$2,856,905</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$545</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$172,310</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$2,684,595</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$3,911,573</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$746</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>3.57%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$293,300</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$56</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,515,379</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,305,483</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$289</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$249</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$209,896</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>34.19%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$446,318</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$85</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Berlin Village**

Unit Code: **083/015/32** County: **SANGAMON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$22,180**

Equalized Assessed Valuation: **\$698,278**

Population: **149**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$261,035</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$1,752</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$77,341</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$224,063</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$519</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$1,504</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$146,722</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>51.02%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$114,313</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$767</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$114,313</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Bethalto Village**

Unit Code: **057/020/32** County: **MADISON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,201,239**

Equalized Assessed Valuation: **\$104,537,650**

Population: **9,454**

Employees:

Full Time: **42**

Part Time:

Salaries Paid: **\$2,740,539**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$2,442,055</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$258</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$4,294,080</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$4,827,420</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$454</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$511</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$533,340</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>38.10%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$1,839,479</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$195</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$413,392</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$1,348,523**

#### Averages

**\$5,892,996**

#### Medians

**\$1,405,821**

Per Capita Debt:

**\$143**

**\$967**

**\$458**

General Obligation Debt over EAV:

**0.00%**

**1.55%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

#### Amounts

**\$3,898,445**

#### Averages

**\$5,315,981**

#### Medians

**\$1,794,258**

Per Capita Beginning Retained Earnings for FY 04:

**\$412**

**\$851**

**\$530**

Revenue Collected During FY 04:

**\$2,859,668**

**\$2,234,592**

**\$892,783**

Expenditures During FY 04:

**\$3,123,950**

**\$2,064,230**

**\$854,724**

Per Capita Revenue:

**\$302**

**\$369**

**\$240**

Per Capita Expenditures:

**\$330**

**\$348**

**\$239**

Operating Income (loss):

**-\$264,282**

**\$170,361**

**\$10,615**

Ratio of Retained Earnings to Expenditures:

**197.77%**

**295.83%**

**242.03%**

Ending Retained Earnings for FY 04:

**\$6,178,200**

**\$6,304,039**

**\$1,991,367**

Per Capita Ending Retained Earnings:

**\$654**

**\$939**

**\$612**





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Bethany Village**

Unit Code: **070/015/32** County: **MOULTRIE**

Fiscal Year End: **5/31/2004**

Accounting Method: **Combination**

Appropriation or Budget: **\$2,685,525**

Equalized Assessed Valuation: **\$9,157,553**

Population: **1,300**

Employees:

Full Time: **7**

Part Time: **4**

Salaries Paid: **\$239,702**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$108,757</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$84</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$192,190</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$209,408</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$148</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$161</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$17,218</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>43.71%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$91,539</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$70</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$91,539</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$25,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$19</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.27%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,270,907</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,516</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,427,918</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,394,280</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$1,098</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$1,073</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$33,638</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>237.01%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,304,545</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$2,542</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Big Rock Village**

Unit Code: **045/010/32** County: **KANE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$189,150**

Equalized Assessed Valuation: **\$62,501,822**

Population: **677**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$9,455**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$140,959</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$208</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$188,628</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$99,533</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$279</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$147</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$89,095</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>231.13%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$230,054</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$340</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$199,709</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Biggsville Village

**Unit Code:** 036/010/32    **County:** HENDERSON

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$281,013

**Equalized Assessed Valuation:** \$1,860,761

**Population:** 695

**Employees:**

**Full Time:**

**Part Time:** 12

**Salaries Paid:** \$23,180

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$103,168</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$148</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$67,725</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$58,691</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$97</b>	\$431	\$233
Per Capita Expenditures:	<b>\$84</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$9,034</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>191.17%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$112,202</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$161</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$112,202</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$668,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$961</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,602,715</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,306</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$109,890</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$141,804</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$158</b>	\$393	\$158
Per Capita Expenditures:	<b>\$204</b>	\$413	\$180
Operating Income (loss):	<b>-\$31,914</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>1107.73%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$1,570,801</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$2,260</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Bingham Village

**Unit Code:** 026/010/32    **County:** FAYETTE

**Fiscal Year End:** 3/31/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$65,910

**Equalized Assessed Valuation:** \$196,499

**Population:** 117

**Employees:**

**Full Time:**

**Part Time:** 10

**Salaries Paid:** \$2,625

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$45,282</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$387</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$18,785</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$20,036</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$161</b>	\$431	\$233
Per Capita Expenditures:	<b>\$171</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$1,251</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>219.75%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$44,029</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$376</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$44,029</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Birds Village

**Unit Code:** 051/010/32 **County:** LAWRENCE

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$54,470

**Equalized Assessed Valuation:** \$126,020

**Population:** 51

**Employees:**

**Full Time:**

**Part Time:** 8

**Salaries Paid:** \$2,085

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$77,602</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$1,522</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$6,307</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$8,749</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$124</b>	\$431	\$233
Per Capita Expenditures:	<b>\$172</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$2,442</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>859.06%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$75,159</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$1,474</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$75,159</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Bishop Hill Village		
<b>Unit Code:</b>	037/030/32	<b>County:</b>	HENRY
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$105,201		
<b>Equalized Assessed Valuation:</b>	\$1,314,414		
<b>Population:</b>	125		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	9	
	<b>Salaries Paid:</b>	\$6,900	

#### Blended Component Units

Number Submitted = 1  
Cemetery

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$282,468	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$2,260	\$536	\$353
Revenue Collected During FY 04:	\$42,899	\$200,216	\$101,726
Expenditures During FY 04:	\$36,579	\$193,518	\$99,533
Per Capita Revenue:	\$343	\$431	\$233
Per Capita Expenditures:	\$293	\$425	\$232
Revenues over (under) Expenditures:	\$6,320	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	792.56%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$289,912	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$2,319	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$160,000	\$22,656	\$
Total Unreserved Funds:	\$129,912	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$110,119	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$881	\$1,109	\$293
Revenue Collected During FY 04:	\$22,844	\$168,524	\$65,030
Expenditures During FY 04:	\$16,579	\$174,682	\$71,653
Per Capita Revenue:	\$183	\$393	\$158
Per Capita Expenditures:	\$133	\$413	\$180
Operating Income (loss):	\$6,265	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	702.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$116,384	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$931	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Bismarck Village

**Unit Code:** 092/022/32 **County:** VERMILION

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash

**Appropriation or Budget:** \$245,584

**Equalized Assessed Valuation:** \$3,886,957

**Population:** 556

**Employees:**

**Full Time:**

**Part Time:** 11

**Salaries Paid:** \$4,704

#### Blended Component Units

Number Submitted = 1

Motor Fuel Tax

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$191,852</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$345</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$74,176</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$127,259</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$133</b>	\$431	\$233
Per Capita Expenditures:	<b>\$229</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$53,083</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>109.04%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$138,769</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$250</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$138,494</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Blandinsville Village**

Unit Code: **062/015/32** County: **MCDONOUGH**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$534,700**

Equalized Assessed Valuation: **\$3,895,394**

Population: **777**

Employees:

Full Time:	<b>2</b>
Part Time:	<b>20</b>
Salaries Paid:	<b>\$89,373</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$477,212</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$614</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$212,120</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$200,488</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$273</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$258</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$11,632</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>243.83%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$488,844</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$629</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$488,844</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,474,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$1,897</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$324,401</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$418</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$272,624</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$301,455</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$351</b>	\$393	\$158
Per Capita Expenditures:	<b>\$388</b>	\$413	\$180
Operating Income (loss):	<b>-\$28,831</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>98.05%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$295,570</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$380</b>	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Bloomington Village**

Unit Code: **022/020/32** County: **DUPAGE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,315,837**

Equalized Assessed Valuation: **\$767,300,464**

Population: **22,045**

Employees:

Full Time:	<b>129</b>
Part Time:	<b>32</b>
Salaries Paid:	<b>\$8,390,722</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$2,818,182</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$128</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$17,406,921</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$13,832,188</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$790</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$627</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$3,574,733</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>33.45%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$4,626,340</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$210</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,014,229</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$4,950,376</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$34,805,686</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,579</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>3.08%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$53,990,367</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,449</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$8,075,726</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$10,133,163</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$366</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$460</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$2,057,437</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>511.08%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$51,788,211</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$2,349</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Bloomington City**

Unit Code: **064/025/30** County: **MCLEAN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$129,959,448**

Equalized Assessed Valuation: **\$1,351,696,013**

Population: **66,645**

Employees:

Full Time:	<b>657</b>
Part Time:	<b>38</b>
Salaries Paid:	<b>\$32,240,997</b>

#### Blended Component Units

Number Submitted = 1  
Central Illinois Risk Pooling Authority

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$21,042,299</b>	<b>\$16,114,608</b>	<b>\$13,558,273</b>
Per Capita Beginning Fund Balance:	<b>\$316</b>	<b>\$345</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$69,726,638</b>	<b>\$39,242,501</b>	<b>\$28,722,204</b>
Expenditures During FY 04:	<b>\$65,852,611</b>	<b>\$38,033,849</b>	<b>\$28,246,468</b>
Per Capita Revenue:	<b>\$1,046</b>	<b>\$751</b>	<b>\$707</b>
Per Capita Expenditures:	<b>\$988</b>	<b>\$741</b>	<b>\$699</b>
Revenues over (under) Expenditures:	<b>\$3,874,027</b>	<b>\$1,208,653</b>	<b>\$612,377</b>
Ratio of Fund Balance to Expenditures:	<b>37.88%</b>	<b>51.08%</b>	<b>43.48%</b>
Ending Fund Balance for FY 04:	<b>\$24,943,395</b>	<b>\$17,281,273</b>	<b>\$14,379,423</b>
Per Capita Ending Fund Balance:	<b>\$374</b>	<b>\$363</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$4,911,686</b>	<b>\$155,608</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$20,031,709</b>	<b>\$1,134,622</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,402,151</b>	<b>\$10,056,151</b>	<b>\$4,726,693</b>
Total Unrestricted Net Assets:	<b>\$36,621,181</b>	<b>\$5,893,405</b>	<b>\$8,893,874</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$35,470,682</b>	<b>\$56,184,260</b>	<b>\$31,575,668</b>
Per Capita Debt:	<b>\$532</b>	<b>\$1,079</b>	<b>\$782</b>
General Obligation Debt over EAV:	<b>2.33%</b>	<b>69.12%</b>	<b>2.95%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$119,425,483</b>	<b>\$48,152,423</b>	<b>\$29,417,200</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,792</b>	<b>\$882</b>	<b>\$652</b>
Revenue Collected During FY 04:	<b>\$17,719,783</b>	<b>\$14,227,267</b>	<b>\$8,439,706</b>
Expenditures During FY 04:	<b>\$12,335,249</b>	<b>\$12,961,081</b>	<b>\$7,819,586</b>
Per Capita Revenue:	<b>\$266</b>	<b>\$261</b>	<b>\$202</b>
Per Capita Expenditures:	<b>\$185</b>	<b>\$239</b>	<b>\$201</b>
Operating Income (loss):	<b>\$5,384,534</b>	<b>\$1,266,186</b>	<b>\$309,720</b>
Ratio of Retained Earnings to Expenditures:	<b>999.78%</b>	<b>474.61%</b>	<b>438.31%</b>
Ending Retained Earnings for FY 04:	<b>\$123,325,156</b>	<b>\$56,814,150</b>	<b>\$37,669,408</b>
Per Capita Ending Retained Earnings:	<b>\$1,850</b>	<b>\$1,069</b>	<b>\$906</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Blue Island City**

Unit Code: **016/055/30** County: **COOK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$24,156,209**

Equalized Assessed Valuation: **\$207,768,422**

Population: **23,463**

Employees:

Full Time:	<b>136</b>
Part Time:	<b>175</b>
Salaries Paid:	<b>\$8,251,884</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$601,438</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$26</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$13,997,021</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$13,359,417</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$597</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$569</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$637,604</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>2.24%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$298,778</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$13</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$217,893</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$7,515,322</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$21,093,492**

#### Averages

**\$5,892,996**

#### Medians

**\$1,405,821**

Per Capita Debt:

**\$899**

**\$967**

**\$458**

General Obligation Debt over EAV:

**5.43%**

**1.55%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

**\$259,734**

**\$5,315,981**

**\$1,794,258**

Per Capita Beginning Retained Earnings for FY 04:

**\$11**

**\$851**

**\$530**

Revenue Collected During FY 04:

**\$4,645,018**

**\$2,234,592**

**\$892,783**

Expenditures During FY 04:

**\$4,146,218**

**\$2,064,230**

**\$854,724**

Per Capita Revenue:

**\$198**

**\$369**

**\$240**

Per Capita Expenditures:

**\$177**

**\$348**

**\$239**

Operating Income (loss):

**\$498,800**

**\$170,361**

**\$10,615**

Ratio of Retained Earnings to Expenditures:

**315.67%**

**295.83%**

**242.03%**

Ending Retained Earnings for FY 04:

**\$13,088,469**

**\$6,304,039**

**\$1,991,367**

Per Capita Ending Retained Earnings:

**\$558**

**\$939**

**\$612**



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Blue Mound Village

**Unit Code:** 055/015/32    **County:** MACON

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Combination

**Appropriation or Budget:** \$778,622

**Equalized Assessed Valuation:** \$7,785,331

**Population:** 1,160

**Employees:**

**Full Time:** 5

**Part Time:** 12

**Salaries Paid:** \$229,941

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$242,829</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$209</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$302,606</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$312,289</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$261</b>	\$593	\$456
Per Capita Expenditures:	<b>\$269</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$9,683</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>74.66%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$233,146</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$201</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$233,146</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$621,738</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$536</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$491,188</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$423</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$208,900</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$310,828</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$180</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$268</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$101,928</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>138.20%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$429,549</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$370</b>	<b>\$939</b>	<b>\$612</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Bluffs Village**

Unit Code: **085/015/32** County: **SCOTT**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$742,500**

Equalized Assessed Valuation: **\$4,762,312**

Population: **748**

Employees:

    Full Time: **3**

    Part Time: **13**

    Salaries Paid: **\$160,618**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$291,408</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$390</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$161,388</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$232,822</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$216</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$311</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$71,434</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>94.48%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$219,974</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$294</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$219,974</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$364,212</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$487</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$772,135</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,032</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$169,022</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$176,273</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$226</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$236</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$7,251</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>433.92%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$764,884</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$1,023</b>	<b>\$1,156</b>	<b>\$330</b>



**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 0 and 1,000**

**Local Government Profile**

**Unit Name** **Bluford Village**

**Unit Code:** **041/015/32**      **County:** **JEFFERSON**

**Fiscal Year End:** **4/30/2004**

**Accounting Method:** **Modified Accrual**

**Appropriation or Budget:** **\$2,244,719**

**Equalized Assessed Valuation:** **\$2,778,495**

**Population:** **785**

**Employees:**

**Full Time:** **5**

**Part Time:** **1**

**Salaries Paid:** **\$180,141**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	<b>\$21,243</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$27</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$108,034</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$106,936</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$138</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$136</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$1,098</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>20.89%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$22,341</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$28</b>	<b>\$544</b>	<b>\$357</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$22,341</b>	<b>\$156,983</b>	<b>\$101,427</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$274,396</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$350</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,105,622</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,408</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$697,877</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$727,000</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$889</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$926</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$29,123</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>191.75%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$1,394,058</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$1,776</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name</b>	<b>Bolingbrook Village</b>		
<b>Unit Code:</b>	<b>099/015/32</b>	<b>County:</b>	<b>WILL</b>
<b>Fiscal Year End:</b>	<b>4/30/2004</b>		
<b>Accounting Method:</b>	<b>Modified Accrual</b>		
<b>Appropriation or Budget:</b>	<b>\$81,155,089</b>		
<b>Equalized Assessed Valuation:</b>	<b>\$1,422,119,953</b>		
<b>Population:</b>	<b>62,948</b>		
<b>Employees:</b>			
	<b>Full Time:</b>	<b>385</b>	
	<b>Part Time:</b>	<b>10</b>	
	<b>Salaries Paid:</b>	<b>\$22,878,714</b>	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$24,771,165</b>	<b>\$16,114,608</b>	<b>\$13,558,273</b>
Per Capita Beginning Fund Balance:	<b>\$394</b>	<b>\$345</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$59,588,503</b>	<b>\$39,242,501</b>	<b>\$28,722,204</b>
Expenditures During FY 04:	<b>\$50,602,840</b>	<b>\$38,033,849</b>	<b>\$28,246,468</b>
Per Capita Revenue:	<b>\$947</b>	<b>\$751</b>	<b>\$707</b>
Per Capita Expenditures:	<b>\$804</b>	<b>\$741</b>	<b>\$699</b>
Revenues over (under) Expenditures:	<b>\$8,985,663</b>	<b>\$1,208,653</b>	<b>\$612,377</b>
Ratio of Fund Balance to Expenditures:	<b>66.71%</b>	<b>51.08%</b>	<b>43.48%</b>
Ending Fund Balance for FY 04:	<b>\$33,756,828</b>	<b>\$17,281,273</b>	<b>\$14,379,423</b>
Per Capita Ending Fund Balance:	<b>\$536</b>	<b>\$363</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$155,608</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,134,622</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$22,020,572</b>	<b>\$10,056,151</b>	<b>\$4,726,693</b>
Total Unrestricted Net Assets:	<b>\$29,277,225</b>	<b>\$5,893,405</b>	<b>\$8,893,874</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$125,184,730**

#### Averages

**\$56,184,260**

#### Medians

**\$31,575,668**

Per Capita Debt:

**\$1,989**

**\$1,079**

**\$782**

General Obligation Debt over EAV:

**8.13%**

**69.12%**

**2.95%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

#### Amounts

**\$140,293,391**

#### Averages

**\$48,152,423**

#### Medians

**\$29,417,200**

Per Capita Beginning Retained Earnings for FY 04:

**\$2,229**

**\$882**

**\$652**

Revenue Collected During FY 04:

**\$16,057,223**

**\$14,227,267**

**\$8,439,706**

Expenditures During FY 04:

**\$15,024,421**

**\$12,961,081**

**\$7,819,586**

Per Capita Revenue:

**\$255**

**\$261**

**\$202**

Per Capita Expenditures:

**\$239**

**\$239**

**\$201**

Operating Income (loss):

**\$1,032,802**

**\$1,266,186**

**\$309,720**

Ratio of Retained Earnings to Expenditures:

**1090.99%**

**474.61%**

**438.31%**

Ending Retained Earnings for FY 04:

**\$163,914,193**

**\$56,814,150**

**\$37,669,408**

Per Capita Ending Retained Earnings:

**\$2,604**

**\$1,069**

**\$906**



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Bondville Village**

Unit Code: **010/010/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$291,500**

Equalized Assessed Valuation: **\$3,893,251**

Population: **466**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$103,743</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$223</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$108,054</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$98,983</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$232</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$212</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$9,071</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>113.97%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$112,814</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$242</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$112,814</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name **Bone Gap Village**

Unit Code: **024/015/32**

County: **EDWARDS**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$90,300**

Equalized Assessed Valuation: **\$697,403**

Population: **350**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$23,643**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$95,901</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$274</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$58,104</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$68,198</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$166</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$195</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$10,094</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>97.93%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$66,788</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$191</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$66,788</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$189,248	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$541	\$1,109	\$293
Revenue Collected During FY 04:	\$36,754	\$168,524	\$65,030
Expenditures During FY 04:	\$29,675	\$174,682	\$71,653
Per Capita Revenue:	\$105	\$393	\$158
Per Capita Expenditures:	\$85	\$413	\$180
Operating Income (loss):	\$7,079	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	725.68%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$215,346	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$615	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Bonfield Village**

Unit Code: **046/015/32** County: **KANKAKEE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$161,000**

Equalized Assessed Valuation: **\$4,817,034**

Population: **364**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$107,972</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$297</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$86,234</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$79,921</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$237</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$220</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$6,313</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>143.00%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$114,285</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$314</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$71,206</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$43,079</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 0 and 1,000**

**Local Government Profile**

**Unit Name** **Bonnie Village**

**Unit Code:** **041/020/32**      **County:** **JEFFERSON**

**Fiscal Year End:** **7/31/2004**

**Accounting Method:** **Modified Accrual**

**Appropriation or Budget:** **\$301,035**

**Equalized Assessed Valuation:** **\$2,208,480**

**Population:** **411**

**Employees:**

<b>Full Time:</b>	<b>2</b>
<b>Part Time:</b>	<b>4</b>
<b>Salaries Paid:</b>	<b>\$56,364</b>

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	<b>\$123,522</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$301</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$91,959</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$88,736</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$224</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$216</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$3,223</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>142.83%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$126,745</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$308</b>	<b>\$544</b>	<b>\$357</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$156,983</b>	<b>\$101,427</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$35,234</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$95,722</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$212,000</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$516</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$965,049</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,348</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$110,179</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$143,801</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$268</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$350</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$33,622</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>647.72%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$931,427</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$2,266</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** **Bourbonnais Village**

**Unit Code:** **046/020/32**      **County:** **KANKAKEE**

**Fiscal Year End:** **4/30/2004**

**Accounting Method:** **Modified Accrual**

**Appropriation or Budget:** **\$21,296,135**

**Equalized Assessed Valuation:** **\$203,876,490**

**Population:** **16,000**

**Employees:**

<b>Full Time:</b>	<b>52</b>
<b>Part Time:</b>	<b>13</b>
<b>Salaries Paid:</b>	<b>\$2,189,112</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$8,946,167</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$559</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$7,319,511</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$7,535,002</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$457</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$471</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$215,491</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>137.31%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$10,346,020</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$647</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$2,732,109</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$7,613,911</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$9,950,167</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$622</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$6,957,351</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$435</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,800,232</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$2,397,956</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$175</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$150</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$402,276</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>306.91%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$7,359,627</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$460</b>	<b>\$939</b>	<b>\$612</b>





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

### Local Government Profile

Unit Name: **Bowen Village**

Unit Code: **034/025/32** County: **HANCOCK**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$378,180**

Equalized Assessed Valuation: **\$1,932,098**

Population: **462**

Employees:

Full Time:	<b>1</b>
Part Time:	<b>4</b>
Salaries Paid:	<b>\$45,715</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$121,285</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$263</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$91,908</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$71,867</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$199</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$156</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$20,041</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>199.37%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$143,278</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$310</b>	<b>\$544</b>	<b>\$357</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$156,983</b>	<b>\$101,427</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$176,792</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,386,000</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$3,000</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$98,200</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$213</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$146,875</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$123,981</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$318</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$268</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$22,894</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>105.86%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$131,244</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$284</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Braceville Village

**Unit Code:** 032/010/32 **County:** GRUNDY

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$833,900

**Equalized Assessed Valuation:** \$8,359,733

**Population:** 792

**Employees:**

**Full Time:** 2

**Part Time:** 18

**Salaries Paid:** \$42,675

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$118,585</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$150</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$252,911</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$193,158</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$319</b>	\$431	\$233
Per Capita Expenditures:	<b>\$244</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$59,753</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>92.33%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$178,338</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$225</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$14,688</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$163,650</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$454,667</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$574</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$38,832</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$49</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$156,078</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$73,034</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$197</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$92</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$83,044</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>-390.40%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>-\$285,124</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>-\$360</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Bradford Village

**Unit Code:** 087/010/32    **County:** STARK

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$1,287,450

**Equalized Assessed Valuation:** \$4,264,361

**Population:** 787

**Employees:**

<b>Full Time:</b>	2
<b>Part Time:</b>	30
<b>Salaries Paid:</b>	\$103,103

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$196,984</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$250</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$477,602</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$441,200</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$607</b>	\$431	\$233
Per Capita Expenditures:	<b>\$561</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$36,402</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>52.90%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$233,386</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$297</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$92,705</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$140,681</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$637,878</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$811</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,767,710</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,246</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$237,229</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$300,569</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$301</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$382</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$63,340</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>644.92%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$1,938,419</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$2,463</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Bradley Village**

Unit Code: **046/025/32** County: **KANKAKEE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,385,108**

Equalized Assessed Valuation: **\$194,070,608**

Population: **12,794**

Employees:

Full Time:	<b>155</b>
Part Time:	<b>16</b>
Salaries Paid:	<b>\$3,986,738</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$10,537,464</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$824</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$9,116,449</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$8,660,238</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$713</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$677</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$456,211</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>113.93%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$9,866,222</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$771</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,397,705</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$8,295,821</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

### Amounts

**\$4,388,777**

### Averages

**\$5,892,996**

### Medians

**\$1,405,821**

Per Capita Debt:

**\$343**

**\$967**

**\$458**

General Obligation Debt over EAV:

**0.10%**

**1.55%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

**\$3,176,097**

**\$5,315,981**

**\$1,794,258**

Per Capita Beginning Retained Earnings for FY 04:

**\$248**

**\$851**

**\$530**

Revenue Collected During FY 04:

**\$1,391,607**

**\$2,234,592**

**\$892,783**

Expenditures During FY 04:

**\$1,544,955**

**\$2,064,230**

**\$854,724**

Per Capita Revenue:

**\$109**

**\$369**

**\$240**

Per Capita Expenditures:

**\$121**

**\$348**

**\$239**

Operating Income (loss):

**-\$153,348**

**\$170,361**

**\$10,615**

Ratio of Retained Earnings to Expenditures:

**195.65%**

**295.83%**

**242.03%**

Ending Retained Earnings for FY 04:

**\$3,022,749**

**\$6,304,039**

**\$1,991,367**

Per Capita Ending Retained Earnings:

**\$236**

**\$939**

**\$612**





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** **Braidwood City**

**Unit Code:** 099/020/30 **County:** WILL

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$9,482,571

**Equalized Assessed Valuation:** \$36,999,240

**Population:** 5,203

**Employees:**

<b>Full Time:</b>	40
<b>Part Time:</b>	19
<b>Salaries Paid:</b>	\$1,788,890

#### Blended Component Units

Number Submitted = 1

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,411,635	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$656	\$396	\$278
Revenue Collected During FY 04:	\$5,055,513	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$4,842,183	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$972	\$593	\$456
Per Capita Expenditures:	\$931	\$569	\$471
Revenues over (under) Expenditures:	\$213,330	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	74.03%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$3,584,495	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$689	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$3,584,495	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$6,343,702</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,219</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>4.54%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$5,000,343</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$961</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,977,775</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,924,443</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$572</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$370</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$1,053,332</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>324.58%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$6,246,433</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,201</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Breese City

Unit Code: 014/030/30 County: CLINTON

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$10,191,100

Equalized Assessed Valuation: \$44,916,946

Population: 4,150

Employees:

Full Time:	33
Part Time:	34
Salaries Paid:	\$1,736,567

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 04:	\$612,169	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$148	\$396	\$278
Revenue Collected During FY 04:	\$2,753,452	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$2,621,445	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$663	\$593	\$456
Per Capita Expenditures:	\$632	\$569	\$471
Revenues over (under) Expenditures:	\$132,007	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	45.20%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$1,184,979	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$286	\$426	\$301

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$881,491	\$147,119	\$
Total Unreserved Funds:	\$303,488	\$902,886	\$381,667

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$3,342,473</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$805</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$8,964,080</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,160</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$4,351,500</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$4,362,746</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$1,049</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$1,051</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$11,246</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>206.13%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$8,992,834</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$2,167</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Bridgeport City

**Unit Code:** 051/015/30      **County:** LAWRENCE

**Fiscal Year End:** 3/31/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$1,912,018

**Equalized Assessed Valuation:** \$7,792,634

**Population:** 2,118

**Employees:**

<b>Full Time:</b>	8
<b>Part Time:</b>	3
<b>Salaries Paid:</b>	\$239,033

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$521,190	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$246	\$396	\$278
Revenue Collected During FY 04:	\$443,700	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$433,924	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$209	\$593	\$456
Per Capita Expenditures:	\$205	\$569	\$471
Revenues over (under) Expenditures:	\$9,776	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	122.36%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$530,966	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$251	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$530,966	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$475,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$224</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$887,703</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$419</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$852,309</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$476,397</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$402</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$225</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$375,912</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>265.24%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,263,616</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$597</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Bridgeview Village

**Unit Code:** 016/060/32      **County:** COOK

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$30,021,170

**Equalized Assessed Valuation:** \$426,067,673

**Population:** 15,335

**Employees:**

<b>Full Time:</b>	124
<b>Part Time:</b>	38
<b>Salaries Paid:</b>	\$7,629,209

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$4,386,362</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$286</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$12,533,787</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$15,936,236</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$817</b>	\$593	\$456
Per Capita Expenditures:	<b>\$1,039</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$3,402,449</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>41.34%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$6,587,510</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$430</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,904,139</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>-\$9,033,119</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$33,808,812</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$2,205</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>6.35%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$19,363,415</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,263</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,786,410</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$3,863,358</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$182</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$252</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$1,076,948</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>516.95%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$19,971,636</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,302</b>	<b>\$939</b>	<b>\$612</b>





**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1001 and 25,000**

**Local Government Profile**

**Unit Name** Brighton Village

**Unit Code:** 056/015/32      **County:** MACOUPIN

**Fiscal Year End:** 6/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$2,021,332

**Equalized Assessed Valuation:** \$20,570,894

**Population:** 2,196

**Employees:**

Full Time:	7
Part Time:	16
Salaries Paid:	\$220,719

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	\$435,788	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$198	\$396	\$278
Revenue Collected During FY 04:	\$1,030,900	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$1,019,411	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$469	\$593	\$456
Per Capita Expenditures:	\$464	\$569	\$471
Revenues over (under) Expenditures:	\$11,489	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	43.88%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$447,277	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$204	\$426	\$301

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$48,535	\$576,973	\$
Total Unrestricted Net Assets:	\$382,530	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$16,213</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$7</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$5,458,969</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,486</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,025,303</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$926,529</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$467</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$422</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$98,774</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>599.85%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$5,557,743</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$2,531</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Brimfield Village		
<b>Unit Code:</b>	072/020/32	<b>County:</b>	PEORIA
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$544,270		
<b>Equalized Assessed Valuation:</b>	\$8,734,890		
<b>Population:</b>	933		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	9	
	<b>Salaries Paid:</b>	\$93,453	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$56,670	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$61	\$536	\$353
Revenue Collected During FY 04:	\$216,336	\$200,216	\$101,726
Expenditures During FY 04:	\$205,534	\$193,518	\$99,533
Per Capita Revenue:	\$232	\$431	\$233
Per Capita Expenditures:	\$220	\$425	\$232
Revenues over (under) Expenditures:	\$10,802	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	32.83%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$67,472	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$72	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,040	\$22,656	\$
Total Unreserved Funds:	\$45,432	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$412,683</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$442</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$639,997</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$686</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$143,810</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$125,242</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$154</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$134</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$18,568</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>525.83%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$658,565</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$706</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Broadlands Village**

Unit Code: **010/015/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$101,800**

Equalized Assessed Valuation: **\$2,165,690**

Population: **312**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$22,150**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$133,480</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$428</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$59,243</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$57,756</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$190</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$185</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$1,487</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>233.68%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$134,967</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$433</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$134,967</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$42,371	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$136	\$1,109	\$293
Revenue Collected During FY 04:	\$31,480	\$168,524	\$65,030
Expenditures During FY 04:	\$52,041	\$174,682	\$71,653
Per Capita Revenue:	\$101	\$393	\$158
Per Capita Expenditures:	\$167	\$413	\$180
Operating Income (loss):	-\$20,561	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	41.91%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$21,810	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$70	\$1,156	\$330



**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 0 and 1,000**

**Local Government Profile**

**Unit Name** **Brocton Village**

**Unit Code:** **023/010/32**      **County:** **EDGAR**

**Fiscal Year End:** **4/30/2004**

**Accounting Method:** **Cash With Assets**

**Appropriation or Budget:** **\$119,165**

**Equalized Assessed Valuation:** **\$1,404,594**

**Population:** **322**

**Employees:**

**Full Time:**

**Part Time:** **5**

**Salaries Paid:** **\$16,079**

**Blended Component Units**

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**Fiscal Indicators**

**General and Special Funds**

	<u><b>Amounts</b></u>	<u><b>Averages</b></u>	<u><b>Medians</b></u>
Beginning Fund Balance for FY 04:	<b>\$81,439</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$253</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$51,725</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$50,812</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$161</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$158</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$913</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>162.07%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$82,352</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$256</b>	<b>\$544</b>	<b>\$357</b>

**Equity**

	<u><b>Amounts</b></u>	<u><b>Averages</b></u>	<u><b>Medians</b></u>
Total Reserved Funds:	<b>\$14,912</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$67,440</b>	<b>\$156,983</b>	<b>\$101,427</b>

**Net Assets**

	<u><b>Amounts</b></u>	<u><b>Averages</b></u>	<u><b>Medians</b></u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$235,261	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$731	\$1,109	\$293
Revenue Collected During FY 04:	\$34,383	\$168,524	\$65,030
Expenditures During FY 04:	\$39,291	\$174,682	\$71,653
Per Capita Revenue:	\$107	\$393	\$158
Per Capita Expenditures:	\$122	\$413	\$180
Operating Income (loss):	-\$4,908	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	586.27%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$230,353	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$715	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** **Brookfield Village**

**Unit Code:** **016/070/32**    **County:** **COOK**

**Fiscal Year End:** **4/30/2004**

**Accounting Method:** **Modified Accrual**

**Appropriation or Budget:** **\$31,152,741**

**Equalized Assessed Valuation:** **\$303,925,944**

**Population:** **19,085**

**Employees:**

**Full Time:** **111**

**Part Time:** **103**

**Salaries Paid:** **\$6,153,302**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$4,353,936</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$228</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$11,303,852</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$11,458,262</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$592</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$600</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$154,410</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>35.89%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$4,111,866</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$215</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$917,310</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$4,939,956</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$16,106,845</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$844</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$8,022,477</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$420</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$4,962,551</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$4,036,851</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$260</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$212</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$925,700</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>221.66%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$8,948,177</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$469</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Brooklyn Village

**Unit Code:** 088/020/32 **County:** ST. CLAIR

**Fiscal Year End:** 3/31/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$345,143

**Equalized Assessed Valuation:** \$2,801,038

**Population:** 676

**Employees:**

**Full Time:** 7

**Part Time:** 7

**Salaries Paid:** \$213,822

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>-\$606,695</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>-\$897</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$496,815</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$452,442</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$735</b>	\$431	\$233
Per Capita Expenditures:	<b>\$669</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$44,373</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>-126.48%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>-\$572,227</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>-\$846</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$31,951</b>	\$22,656	\$
Total Unreserved Funds:	<b>-\$604,178</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$29,505	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$44	\$1,109	\$293
Revenue Collected During FY 04:	\$61,786	\$168,524	\$65,030
Expenditures During FY 04:	\$77,603	\$174,682	\$71,653
Per Capita Revenue:	\$91	\$393	\$158
Per Capita Expenditures:	\$115	\$413	\$180
Operating Income (loss):	-\$15,817	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	30.40%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$23,593	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$35	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Brookport City**

Unit Code: **061/010/30** County: **MASSAC**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,814,492**

Equalized Assessed Valuation: **\$3,549,509**

Population: **1,054**

Employees:

Full Time: **7**

Part Time: **6**

Salaries Paid: **\$229,272**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$90,975</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$86</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$344,548</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$333,719</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$327</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$317</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$10,829</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>31.64%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$105,587</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$100</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$11,531</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$94,056</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$787,041</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$747</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$375,924</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$357</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$359,100</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$346,800</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$341</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$329</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$12,300</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>110.85%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$384,441</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$365</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Broughton Village**

Unit Code: **033/015/32** County: **HAMILTON**

Fiscal Year End: **3/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$152,950**

Equalized Assessed Valuation: **\$483,373**

Population: **200**

Employees:

    Full Time: **2**

    Part Time: **3**

    Salaries Paid: **\$15,385**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$68,433</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$342</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$34,386</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$29,751</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$172</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$149</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$4,635</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>245.60%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$73,068</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$365</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$73,068</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$85,606</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$428</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$795,826</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$3,979</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$50,750</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$66,438</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$254</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$332</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$15,688</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>1174.23%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$780,138</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$3,901</b>	<b>\$1,156</b>	<b>\$330</b>





**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 0 and 1,000**

**Local Government Profile**

**Unit Name** **Browning Village**

**Unit Code:** **084/010/32**

**County:** **SCHUYLER**

**Fiscal Year End:** **4/30/2004**

**Accounting Method:** **Modified Accrual**

**Appropriation or Budget:** **\$94,325**

**Equalized Assessed Valuation:** **\$279,807**

**Population:** **130**

**Employees:**

**Full Time:**

**Part Time:** **14**

**Salaries Paid:** **\$14,922**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	<b>\$75,189</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$578</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$36,937</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$51,578</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$284</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$397</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$14,641</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>125.15%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$64,548</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$497</b>	<b>\$544</b>	<b>\$357</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$64,549</b>	<b>\$156,983</b>	<b>\$101,427</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$4,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$31</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$137,221</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,056</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$23,775</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$24,529</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$183</b>	\$393	\$158
Per Capita Expenditures:	<b>\$189</b>	\$413	\$180
Operating Income (loss):	<b>-\$754</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>544.63%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$133,592</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$1,028</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Browns Village**

Unit Code: **024/020/32** County: **EDWARDS**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$94,467**

Equalized Assessed Valuation: **\$583,795**

Population: **213**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$5,496**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$57,128</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$268</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$113,171</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$113,576</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$531</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$533</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$405</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>48.00%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$54,521</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$256</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$54,521</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$205,443</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$965</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$705,907</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$3,314</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$23,335</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$47,288</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$110</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$222</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$23,953</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>1446.79%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$684,156</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$3,212</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Brownstown Village**

Unit Code: **026/015/32** County: **FAYETTE**

Fiscal Year End: **3/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,361,687**

Equalized Assessed Valuation: **\$3,064,606**

Population: **750**

Employees:

Full Time:	<b>3</b>
Part Time:	<b>10</b>
Salaries Paid:	<b>\$99,004</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$94,414</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$126</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$253,863</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$240,857</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$338</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$321</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$13,006</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>43.68%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$105,214</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$140</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$55,207</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$50,007</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$657,065</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$876</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>9.79%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$982,303</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,310</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$176,735</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$229,491</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$236</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$306</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$52,756</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>405.05%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$929,547</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$1,239</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Brussels Village**

Unit Code: **007/015/32** County: **CALHOUN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$94,400**

Equalized Assessed Valuation: **\$1,301,370**

Population: **141**

Employees:

Full Time: **1**

Part Time: **5**

Salaries Paid: **\$28,669**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$248,843</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$1,765</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$45,301</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$67,232</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$321</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$477</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$21,931</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>337.51%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$226,912</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$1,609</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$226,912</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$82,845</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$588</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$42,954</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$305</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$27,874</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$24,252</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$198</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$172</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$3,622</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>192.05%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$46,576</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$330</b>	<b>\$1,156</b>	<b>\$330</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name **Bryant Village**

Unit Code: **029/025/32** County: **FULTON**

Fiscal Year End: **12/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$40,368**

Equalized Assessed Valuation: **\$892,503**

Population: **275**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$15,375**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$132,645</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$482</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$33,826</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$50,300</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$123</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$183</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$16,474</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>230.96%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$116,171</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$422</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$189,022</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$3,184	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$12	\$1,109	\$293
Revenue Collected During FY 04:	\$21,014	\$168,524	\$65,030
Expenditures During FY 04:	\$24,684	\$174,682	\$71,653
Per Capita Revenue:	\$76	\$393	\$158
Per Capita Expenditures:	\$90	\$413	\$180
Operating Income (loss):	-\$3,670	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	317.30%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$78,323	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$285	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Buckley Village		
<b>Unit Code:</b>	038/020/32	<b>County:</b>	IROQUOIS
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$406,115		
<b>Equalized Assessed Valuation:</b>	\$4,747,863		
<b>Population:</b>	593		
<b>Employees:</b>			
	<b>Full Time:</b>	2	
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$76,464	

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$258,439	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$436	\$536	\$353
Revenue Collected During FY 04:	\$137,563	\$200,216	\$101,726
Expenditures During FY 04:	\$150,790	\$193,518	\$99,533
Per Capita Revenue:	\$232	\$431	\$233
Per Capita Expenditures:	\$254	\$425	\$232
Revenues over (under) Expenditures:	-\$13,227	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	162.62%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$245,212	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$414	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$245,212	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$48,664	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	-\$82	\$1,109	\$293
Revenue Collected During FY 04:	\$71,471	\$168,524	\$65,030
Expenditures During FY 04:	\$90,868	\$174,682	\$71,653
Per Capita Revenue:	\$121	\$393	\$158
Per Capita Expenditures:	\$153	\$413	\$180
Operating Income (loss):	-\$19,397	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	-74.90%	286.54%	182.58%
Ending Retained Earnings for FY 04:	-\$68,061	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	-\$115	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Buda Village**

Unit Code: **006/015/32** County: **BUREAU**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,090,415**

Equalized Assessed Valuation: **\$2,729,091**

Population: **592**

Employees:

    Full Time: **4**

    Part Time: **10**

    Salaries Paid: **\$91,498**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$796,003</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$1,345</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$251,307</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$278,571</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$425</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$471</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$27,264</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>271.34%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$755,864</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$1,277</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$234,119</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$521,745</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$897,464</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$1,516</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,984,967</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$3,353</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$424,406</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$164,007</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$717</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$277</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$260,399</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>1376.92%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$2,258,241</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$3,815</b>	<b>\$1,156</b>	<b>\$330</b>



**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 0 and 1,000**

**Local Government Profile**

**Unit Name** **Buffalo Village**

**Unit Code:** **083/020/32**      **County:** **SANGAMON**

**Fiscal Year End:** **4/30/2004**

**Accounting Method:** **Modified Accrual**

**Appropriation or Budget:** **\$148,650**

**Equalized Assessed Valuation:** **\$3,763,583**

**Population:** **502**

**Employees:**

**Full Time:** **3**

**Part Time:** **5**

**Salaries Paid:** **\$61,982**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	<b>\$175,516</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$350</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$144,577</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$132,794</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$288</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$265</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$11,783</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>141.04%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$187,299</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$373</b>	<b>\$544</b>	<b>\$357</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$120,736</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$66,563</b>	<b>\$156,983</b>	<b>\$101,427</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name **Buffalo Grove Village**

Unit Code: **016/075/32**

County: **COOK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,949,382**

Equalized Assessed Valuation: **\$1,393,418,384**

Population: **44,490**

Employees:

Full Time: **235**

Part Time: **42**

Salaries Paid: **\$17,242,602**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$20,397,804</b>	<b>\$16,114,608</b>	<b>\$13,558,273</b>
Per Capita Beginning Fund Balance:	<b>\$458</b>	<b>\$345</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$27,846,508</b>	<b>\$39,242,501</b>	<b>\$28,722,204</b>
Expenditures During FY 04:	<b>\$27,238,615</b>	<b>\$38,033,849</b>	<b>\$28,246,468</b>
Per Capita Revenue:	<b>\$626</b>	<b>\$751</b>	<b>\$707</b>
Per Capita Expenditures:	<b>\$612</b>	<b>\$741</b>	<b>\$699</b>
Revenues over (under) Expenditures:	<b>\$607,893</b>	<b>\$1,208,653</b>	<b>\$612,377</b>
Ratio of Fund Balance to Expenditures:	<b>94.90%</b>	<b>51.08%</b>	<b>43.48%</b>
Ending Fund Balance for FY 04:	<b>\$25,849,621</b>	<b>\$17,281,273</b>	<b>\$14,379,423</b>
Per Capita Ending Fund Balance:	<b>\$581</b>	<b>\$363</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$155,608</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,134,622</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,368,460</b>	<b>\$10,056,151</b>	<b>\$4,726,693</b>
Total Unrestricted Net Assets:	<b>\$34,708,597</b>	<b>\$5,893,405</b>	<b>\$8,893,874</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$23,128,469</b>	<b>\$56,184,260</b>	<b>\$31,575,668</b>
Per Capita Debt:	<b>\$520</b>	<b>\$1,079</b>	<b>\$782</b>
General Obligation Debt over EAV:	<b>1.57%</b>	<b>69.12%</b>	<b>2.95%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$30,171,697</b>	<b>\$48,152,423</b>	<b>\$29,417,200</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$678</b>	<b>\$882</b>	<b>\$652</b>
Revenue Collected During FY 04:	<b>\$11,215,057</b>	<b>\$14,227,267</b>	<b>\$8,439,706</b>
Expenditures During FY 04:	<b>\$11,017,448</b>	<b>\$12,961,081</b>	<b>\$7,819,586</b>
Per Capita Revenue:	<b>\$252</b>	<b>\$261</b>	<b>\$202</b>
Per Capita Expenditures:	<b>\$248</b>	<b>\$239</b>	<b>\$201</b>
Operating Income (loss):	<b>\$197,609</b>	<b>\$1,266,186</b>	<b>\$309,720</b>
Ratio of Retained Earnings to Expenditures:	<b>573.48%</b>	<b>474.61%</b>	<b>438.31%</b>
Ending Retained Earnings for FY 04:	<b>\$63,182,743</b>	<b>\$56,814,150</b>	<b>\$37,669,408</b>
Per Capita Ending Retained Earnings:	<b>\$1,420</b>	<b>\$1,069</b>	<b>\$906</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name **Bull Valley Village**

Unit Code: **063/012/32**

County: **MCHENRY**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,951,000**

Equalized Assessed Valuation: **\$44,055,268**

Population: **665**

Employees:

Full Time: **3**

Part Time: **11**

Salaries Paid: **\$279,699**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$202,649</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$305</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$585,647</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$638,079</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$881</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$960</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$52,432</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>17.65%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$112,598</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$169</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$112,598</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$939,192</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$1,412</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>1.91%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	\$	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	\$	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	\$	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	\$	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	\$	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	\$	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	\$	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	\$	<b>\$1,156</b>	<b>\$330</b>



**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 0 and 1,000**

**Local Government Profile**

**Unit Name** **Bulpitt Village**

**Unit Code:** **011/015/32**    **County:** **CHRISTIAN**

**Fiscal Year End:** **4/30/2004**

**Accounting Method:** **Cash**

**Appropriation or Budget:** **\$94,400**

**Equalized Assessed Valuation:** **\$854,837**

**Population:** **200**

**Employees:**

**Full Time:**

**Part Time:**

**Salaries Paid:** **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	<b>\$286,057</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$1,430</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$33,661</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$30,760</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$168</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$154</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$2,901</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>939.40%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$288,958</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$1,445</b>	<b>\$544</b>	<b>\$357</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$288,958</b>	<b>\$156,983</b>	<b>\$101,427</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Bunker Hill City**

Unit Code: **056/020/30** County: **MACOUPIN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,878,500**

Equalized Assessed Valuation: **\$11,738,938**

Population: **3,600**

Employees:

Full Time: **12**

Part Time: **7**

Salaries Paid: **\$399,681**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$970,238</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$270</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$882,882</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$766,422</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$245</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$213</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$116,460</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>126.72%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$971,203</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$270</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$816,769</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$154,434</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$546,376**

#### Averages

**\$5,892,996**

#### Medians

**\$1,405,821**

Per Capita Debt:

**\$152**

**\$967**

**\$458**

General Obligation Debt over EAV:

**0.00%**

**1.55%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

#### Amounts

**\$2,621,950**

#### Averages

**\$5,315,981**

#### Medians

**\$1,794,258**

Per Capita Beginning Retained Earnings for FY 04:

**\$728**

**\$851**

**\$530**

Revenue Collected During FY 04:

**\$668,334**

**\$2,234,592**

**\$892,783**

Expenditures During FY 04:

**\$652,765**

**\$2,064,230**

**\$854,724**

Per Capita Revenue:

**\$186**

**\$369**

**\$240**

Per Capita Expenditures:

**\$181**

**\$348**

**\$239**

Operating Income (loss):

**\$15,569**

**\$170,361**

**\$10,615**

Ratio of Retained Earnings to Expenditures:

**421.75%**

**295.83%**

**242.03%**

Ending Retained Earnings for FY 04:

**\$2,753,014**

**\$6,304,039**

**\$1,991,367**

Per Capita Ending Retained Earnings:

**\$765**

**\$939**

**\$612**





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Bureau Village

**Unit Code:** 006/020/32    **County:** BUREAU

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$1,358,563

**Equalized Assessed Valuation:** \$1,353,902

**Population:** 368

**Employees:**

Full Time:	2
Part Time:	15
Salaries Paid:	\$43,033

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$158,106	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$430	\$536	\$353
Revenue Collected During FY 04:	\$122,333	\$200,216	\$101,726
Expenditures During FY 04:	\$93,274	\$193,518	\$99,533
Per Capita Revenue:	\$332	\$431	\$233
Per Capita Expenditures:	\$253	\$425	\$232
Revenues over (under) Expenditures:	\$29,059	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	151.88%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$141,665	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$385	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$23,031	\$22,656	\$
Total Unreserved Funds:	\$118,634	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$200,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$543</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$249,391</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$678</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$94,427</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$88,340</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$257</b>	\$393	\$158
Per Capita Expenditures:	<b>\$240</b>	\$413	\$180
Operating Income (loss):	<b>\$6,087</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>323.19%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$285,505</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$776</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Burlington Village

**Unit Code:** 045/020/32 **County:** KANE

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$1,576,530

**Equalized Assessed Valuation:** \$10,398,682

**Population:** 452

**Employees:**

**Full Time:**

**Part Time:** 19

**Salaries Paid:** \$93,215

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$244,597</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$541</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$223,103</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$290,169</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$494</b>	\$431	\$233
Per Capita Expenditures:	<b>\$642</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$67,066</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>61.18%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$177,531</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$393</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$177,531</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$277,000</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$613</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.24%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$121,989</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$270</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$117,827</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$121,651</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$261</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$269</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$3,824</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>116.89%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$142,202</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$315</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Burnham Village

**Unit Code:** 016/085/32 **County:** COOK

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$3,512,085

**Equalized Assessed Valuation:** \$42,043,859

**Population:** 4,170

**Employees:**

<b>Full Time:</b>	20
<b>Part Time:</b>	22
<b>Salaries Paid:</b>	\$1,019,472

#### Blended Component Units

Number Submitted = 1

Police pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$828,147</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$199</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$2,007,304</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$2,400,494</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$481</b>	\$593	\$456
Per Capita Expenditures:	<b>\$576</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$393,190</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>18.33%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$440,002</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$106</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$502,368</b>	\$147,119	\$
Total Unreserved Funds:	<b>-\$62,366</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$888,150</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$213</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>1.45%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$244,278</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$59</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$283,215</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$248,306</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$68</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$60</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$34,909</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>112.44%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$279,187</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$67</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Burnt Prairie Village**

Unit Code: **097/010/32** County: **WHITE**

Fiscal Year End: **12/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$113,408**

Equalized Assessed Valuation: **\$292,451**

Population: **71**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$16,153**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$8,358</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$118</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$8,896</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$6,709</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$125</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$94</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$2,187</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>171.81%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$11,527</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$162</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,370</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$7,157</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$365,000</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$5,141</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$43,516</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$613</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$85,289</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$122,394</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$1,201</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$1,724</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$37,105</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>637.90%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$780,748</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$10,996</b>	<b>\$1,156</b>	<b>\$330</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Burr Ridge Village**

Unit Code: **022/025/32** County: **DUPAGE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,882,085**

Equalized Assessed Valuation: **\$742,816,191**

Population: **10,408**

Employees:

Full Time: **59**

Part Time: **1**

Salaries Paid: **\$3,517,858**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$6,637,664</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$638</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$7,011,120</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$6,055,319</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$674</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$582</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$955,801</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>104.66%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$6,337,333</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$609</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$6,337,333</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$5,629,923</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$541</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.72%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$14,830,382</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,425</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,454,245</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$2,633,200</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$236</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$253</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$178,955</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>550.90%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$14,506,307</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,394</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Bushnell City**

Unit Code: **062/020/30** County: **MCDONOUGH**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,896,180**

Equalized Assessed Valuation: **\$17,066,491**

Population: **3,221**

Employees:

Full Time:	<b>24</b>
Part Time:	<b>15</b>
Salaries Paid:	<b>\$669,083</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$433,595</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$135</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$917,466</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$1,059,479</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$285</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$329</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$142,013</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>27.52%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$291,582</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$91</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$75,612</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$215,970</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$813,401</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$253</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$4,759,583</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,478</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$4,996,654</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$4,849,338</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$1,551</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$1,506</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$147,316</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>101.19%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$4,906,899</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,523</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Butler Village**

Unit Code: **068/010/32** County: **MONTGOME**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$81,401**

Equalized Assessed Valuation: **\$732,209**

Population: **156**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$12,998**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$107,963</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$692</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$62,816</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$30,905</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$403</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$198</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$31,911</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>452.59%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$139,874</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$897</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$139,874</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$23,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$147</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$12,790</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$82</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$33,915</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$35,897</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$217</b>	\$393	\$158
Per Capita Expenditures:	<b>\$230</b>	\$413	\$180
Operating Income (loss):	<b>-\$1,982</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>30.11%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$10,808</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$69</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	<b>Byron City</b>		
<b>Unit Code:</b>	071/015/30	<b>County:</b>	OGLE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,921,100		
<b>Equalized Assessed Valuation:</b>	\$43,529,803		
<b>Population:</b>	2,971		
<b>Employees:</b>			
	<b>Full Time:</b>	15	
	<b>Part Time:</b>	45	
	<b>Salaries Paid:</b>	\$649,988	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$301,875</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$102</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$1,607,732</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$1,541,457</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$541</b>	\$593	\$456
Per Capita Expenditures:	<b>\$519</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$66,275</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>26.64%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$410,585</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$138</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$410,585</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$3,834,828</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,291</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>8.49%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,269,206</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,100</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,055,591</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,001,943</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$355</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$337</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$53,648</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>334.63%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,352,836</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,129</b>	<b>\$939</b>	<b>\$612</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Cabery Village**

Unit Code: **027/010/32** County: **FORD**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$232,310**

Equalized Assessed Valuation: **\$1,559,586**

Population: **263**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$3,812**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$41,857</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$159</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$48,234</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$39,155</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$183</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$149</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$9,079</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>183.19%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$71,727</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$273</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$71,727</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$182,473	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$694	\$1,109	\$293
Revenue Collected During FY 04:	\$53,644	\$168,524	\$65,030
Expenditures During FY 04:	\$14,774	\$174,682	\$71,653
Per Capita Revenue:	\$204	\$393	\$158
Per Capita Expenditures:	\$56	\$413	\$180
Operating Income (loss):	\$38,870	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	1357.47%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$200,552	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$763	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Cahokia Village

**Unit Code:** 088/025/32      **County:** ST. CLAIR

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$11,409,520

**Equalized Assessed Valuation:** \$68,720,978

**Population:** 16,391

**Employees:**

<b>Full Time:</b>	73
<b>Part Time:</b>	20
<b>Salaries Paid:</b>	\$4,052,390

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,511,742	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$153	\$396	\$278
Revenue Collected During FY 04:	\$8,814,241	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$10,384,033	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$538	\$593	\$456
Per Capita Expenditures:	\$634	\$569	\$471
Revenues over (under) Expenditures:	-\$1,569,792	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	263.62%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$27,373,988	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$1,670	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,119,854	\$576,973	\$
Total Unrestricted Net Assets:	\$1,231,931	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$5,885,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$359</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>8.56%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$807,470</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$49</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,428,165</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$2,623,157</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$148</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$160</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$194,992</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>-17.89%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>-\$469,253</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>-\$29</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Calhoun Village

**Unit Code:** 080/010/32    **County:** RICHLAND

**Fiscal Year End:** 3/31/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$57,957

**Equalized Assessed Valuation:** \$545,308

**Population:** 222

**Employees:**

**Full Time:**

**Part Time:** 12

**Salaries Paid:** \$10,113

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$204,760	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$922	\$536	\$353
Revenue Collected During FY 04:	\$34,061	\$200,216	\$101,726
Expenditures During FY 04:	\$35,347	\$193,518	\$99,533
Per Capita Revenue:	\$153	\$431	\$233
Per Capita Expenditures:	\$159	\$425	\$232
Revenues over (under) Expenditures:	-\$1,286	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	575.65%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$203,474	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$917	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$203,474	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$300,000</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$1,351</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$58,516</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$264</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$34,259</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$26,484</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$154</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$119</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$7,775</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>250.31%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$66,291</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$299</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: Calumet City City

Unit Code: 016/090/30

County: COOK

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$29,450,933

Equalized Assessed Valuation: \$493,914,111

Population: 38,172

Employees:

Full Time: 305

Part Time: 142

Salaries Paid: \$15,721,332

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$6,741,644	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	\$177	\$345	\$293
Revenue Collected During FY 04:	\$30,763,472	\$39,242,501	\$28,722,204
Expenditures During FY 04:	\$32,316,148	\$38,033,849	\$28,246,468
Per Capita Revenue:	\$806	\$751	\$707
Per Capita Expenditures:	\$847	\$741	\$699
Revenues over (under) Expenditures:	-\$1,552,676	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	17.51%	51.08%	43.48%
Ending Fund Balance for FY 04:	\$5,657,317	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	\$148	\$363	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,268,426	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	-\$3,540,959	\$5,893,405	\$8,893,874



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$55,945,276</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$1,466</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>10.76%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$4,314,442</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$113</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$4,436,545</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$4,777,118</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$116</b>	\$261	\$202
Per Capita Expenditures:	<b>\$125</b>	\$239	\$201
Operating Income (loss):	<b>-\$340,573</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>250.66%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$11,974,366</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$314</b>	\$1,069	\$906





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Calumet Park Village**

Unit Code: **016/095/32** County: **COOK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,156,588**

Equalized Assessed Valuation: **\$73,047,684**

Population: **8,516**

Employees:

Full Time:	<b>53</b>
Part Time:	<b>78</b>
Salaries Paid:	<b>\$2,876,934</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$5,217,671</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$613</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$8,390,989</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$8,667,334</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$985</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$1,018</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$276,345</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>57.01%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$4,941,326</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$580</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$4,941,326</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$13,129,446</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,542</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>17.73%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$566,763</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$67</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$835,133</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$821,952</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$98</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$97</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$13,181</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>70.56%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$579,944</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$68</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Camargo Village**

Unit Code: **021/020/32** County: **DOUGLAS**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$668,800**

Equalized Assessed Valuation: **\$4,754,819**

Population: **469**

Employees:

Full Time:	<b>1</b>
Part Time:	<b>4</b>
Salaries Paid:	<b>\$48,932</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$43,435</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$93</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$118,905</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$136,479</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$254</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$291</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$17,574</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>18.95%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$25,861</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$55</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$21,106</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$4,755</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$55,500</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$118</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$241,643</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$515</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$113,680</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$140,513</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$242</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$300</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$26,833</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>152.88%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$214,810</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$458</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Cambria Village

Unit Code: 100/015/32 County: WILLIAMSON

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,752,549

Equalized Assessed Valuation: \$5,151,480

Population: 1,330

Employees:

Full Time:	4
Part Time:	8
Salaries Paid:	\$175,104

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 04:	\$356,251	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$268	\$396	\$278
Revenue Collected During FY 04:	\$306,881	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$311,832	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$231	\$593	\$456
Per Capita Expenditures:	\$234	\$569	\$471
Revenues over (under) Expenditures:	-\$4,951	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	112.66%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$351,300	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$264	\$426	\$301

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$102	\$147,119	\$
Total Unreserved Funds:	\$351,198	\$902,886	\$381,667

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$562,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$423</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$449,338</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$338</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$321,881</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$336,312</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$242</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$253</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$14,431</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>135.37%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$455,256</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$342</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Cambridge Village**

Unit Code: **037/035/32** County: **HENRY**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,610,900**

Equalized Assessed Valuation: **\$18,250,033**

Population: **2,180**

Employees:

Full Time: **6**

Part Time: **7**

Salaries Paid: **\$251,308**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$605,281</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$278</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$776,824</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$803,003</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$356</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$368</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$26,179</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>74.61%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$599,121</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$275</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$287</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$598,834</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,140,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$523</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,879,334</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,321</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$316,057</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$261,154</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$145</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$120</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$54,903</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>1229.86%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,211,823</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,473</b>	<b>\$939</b>	<b>\$612</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Camden Village**

Unit Code: **084/015/32** County: **SCHUYLER**

Fiscal Year End: **12/31/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$20,100**

Equalized Assessed Valuation: **\$261,241**

Population: **100**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$31,221</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$312</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$11,930</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$8,608</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$119</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$86</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$3,322</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>401.29%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$34,543</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$345</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$48,820</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Camp Point Village**

Unit Code: **001/010/32** County: **ADAMS**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$303,500**

Equalized Assessed Valuation: **\$9,069,822**

Population: **1,230**

Employees:

Full Time:	<b>6</b>
Part Time:	<b>4</b>
Salaries Paid:	<b>\$163,255</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$512,509</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$417</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$376,821</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$337,838</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$306</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$275</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$38,983</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>161.77%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$546,528</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$444</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$78,838</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$467,690</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$205,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$167</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$592,562</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$482</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$248,111</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$283,556</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$202</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$231</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$35,445</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>196.48%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$557,117</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$453</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Campbell Hill Village**

Unit Code: **039/015/32** County: **JACKSON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$140,000**

Equalized Assessed Valuation: **\$1,998,452**

Population: **325**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$53,637</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$165</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$64,112</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$59,782</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$197</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$184</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$4,330</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>96.96%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$57,967</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$178</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$57,967</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$243,772	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$750	\$1,109	\$293
Revenue Collected During FY 04:	\$156,643	\$168,524	\$65,030
Expenditures During FY 04:	\$212,012	\$174,682	\$71,653
Per Capita Revenue:	\$482	\$393	\$158
Per Capita Expenditures:	\$652	\$413	\$180
Operating Income (loss):	-\$55,369	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	88.86%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$188,403	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$580	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Campus Village

**Unit Code:** 053/010/32 **County:** LIVINGSTON

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$155,312

**Equalized Assessed Valuation:** \$1,257,374

**Population:** 182

**Employees:**

**Full Time:**

**Part Time:** 8

**Salaries Paid:** \$6,557

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$85,719	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$471	\$536	\$353
Revenue Collected During FY 04:	\$49,154	\$200,216	\$101,726
Expenditures During FY 04:	\$53,293	\$193,518	\$99,533
Per Capita Revenue:	\$270	\$431	\$233
Per Capita Expenditures:	\$293	\$425	\$232
Revenues over (under) Expenditures:	-\$4,139	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	147.37%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$78,536	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$432	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$78,536	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$125,000</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$687</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$312,104</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,715</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$38,863</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$44,262</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$214</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$243</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$5,399</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>699.81%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$309,749</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$1,702</b>	<b>\$1,156</b>	<b>\$330</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Canton City

**Unit Code:** 029/030/30 **County:** FULTON

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Combination

**Appropriation or Budget:** \$14,167,362

**Equalized Assessed Valuation:** \$95,831,837

**Population:** 15,288

**Employees:**

<b>Full Time:</b>	92
<b>Part Time:</b>	23
<b>Salaries Paid:</b>	\$3,778,851

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,556,694</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$102</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$6,472,658</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$6,604,391</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$423</b>	\$593	\$456
Per Capita Expenditures:	<b>\$432</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$131,733</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>27.53%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,817,921</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$119</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$1,000,125</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$817,796</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$4,670,295</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$305</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$12,419,300</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$812</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$3,055,476</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$3,148,011</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$200</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$206</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$92,535</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>386.20%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$12,157,576</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$795</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Cantrall Village**

Unit Code: **083/025/32** County: **SANGAMON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$30,000**

Equalized Assessed Valuation: **\$961,722**

Population: **100**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$42,440</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$424</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$22,057</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$19,090</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$221</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$191</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$2,967</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>237.86%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$45,407</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$454</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$45,411</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Capron Village		
<b>Unit Code:</b>	004/015/32	<b>County:</b>	BOONE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$726,135		
<b>Equalized Assessed Valuation:</b>	\$14,441,201		
<b>Population:</b>	1,000		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	14	
	<b>Salaries Paid:</b>	\$56,287	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$310,156	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$310	\$536	\$353
Revenue Collected During FY 04:	\$297,244	\$200,216	\$101,726
Expenditures During FY 04:	\$357,661	\$193,518	\$99,533
Per Capita Revenue:	\$297	\$431	\$233
Per Capita Expenditures:	\$358	\$425	\$232
Revenues over (under) Expenditures:	-\$60,417	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	69.83%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$249,739	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$250	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$25,035	\$22,656	\$
Total Unreserved Funds:	\$224,704	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$106,000</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$106</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$487,933</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$488</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$338,923</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$356,794</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$339</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$357</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$17,871</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>131.75%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$470,062</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$470</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Carbon Cliff Village**

Unit Code: **081/015/32** County: **ROCK ISLAND**

Fiscal Year End: **12/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,850,384**

Equalized Assessed Valuation: **\$11,716,490**

Population: **1,700**

Employees:

Full Time: **7**

Part Time: **34**

Salaries Paid: **\$232,408**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$874,428</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$514</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$1,316,932</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$1,138,357</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$775</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$670</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$178,575</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>98.18%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$1,117,597</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$657</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$1,117,597</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$710,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$418</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>3.58%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$331,716</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$195</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$382,398</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$437,644</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$225</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$257</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$55,246</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>418.21%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,830,262</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,077</b>	<b>\$939</b>	<b>\$612</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Carbon Hill Village**

Unit Code: **032/015/32** County: **GRUNDY**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$365,875**

Equalized Assessed Valuation: **\$5,207,945**

Population: **400**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$15,631**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$207,422</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$519</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$120,620</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$73,231</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$302</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$183</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$47,389</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>347.91%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$254,775</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$637</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$98,165</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$156,610</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$395,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$988</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$11,405</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$29</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$97,882</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$292,319</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$245</b>	\$393	\$158
Per Capita Expenditures:	<b>\$731</b>	\$413	\$180
Operating Income (loss):	<b>-\$194,437</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>9.24%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$27,004</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$68</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Carbondale City**

Unit Code: **039/020/30** County: **JACKSON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$40,013,094**

Equalized Assessed Valuation: **\$184,047,313**

Population: **25,597**

Employees:

    Full Time: **267**

    Part Time: **91**

    Salaries Paid: **\$11,387,027**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$7,226,212</b>	<b>\$16,114,608</b>	<b>\$13,558,273</b>
Per Capita Beginning Fund Balance:	<b>\$282</b>	<b>\$345</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$18,462,312</b>	<b>\$39,242,501</b>	<b>\$28,722,204</b>
Expenditures During FY 04:	<b>\$17,730,378</b>	<b>\$38,033,849</b>	<b>\$28,246,468</b>
Per Capita Revenue:	<b>\$721</b>	<b>\$751</b>	<b>\$707</b>
Per Capita Expenditures:	<b>\$693</b>	<b>\$741</b>	<b>\$699</b>
Revenues over (under) Expenditures:	<b>\$731,934</b>	<b>\$1,208,653</b>	<b>\$612,377</b>
Ratio of Fund Balance to Expenditures:	<b>41.26%</b>	<b>51.08%</b>	<b>43.48%</b>
Ending Fund Balance for FY 04:	<b>\$7,315,736</b>	<b>\$17,281,273</b>	<b>\$14,379,423</b>
Per Capita Ending Fund Balance:	<b>\$286</b>	<b>\$363</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$155,608</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,134,622</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$610,799</b>	<b>\$10,056,151</b>	<b>\$4,726,693</b>
Total Unrestricted Net Assets:	<b>\$6,066,808</b>	<b>\$5,893,405</b>	<b>\$8,893,874</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$23,148,243</b>	<b>\$56,184,260</b>	<b>\$31,575,668</b>
Per Capita Debt:	<b>\$904</b>	<b>\$1,079</b>	<b>\$782</b>
General Obligation Debt over EAV:	<b>9.30%</b>	<b>69.12%</b>	<b>2.95%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$21,364,594</b>	<b>\$48,152,423</b>	<b>\$29,417,200</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$835</b>	<b>\$882</b>	<b>\$652</b>
Revenue Collected During FY 04:	<b>\$8,315,420</b>	<b>\$14,227,267</b>	<b>\$8,439,706</b>
Expenditures During FY 04:	<b>\$6,784,463</b>	<b>\$12,961,081</b>	<b>\$7,819,586</b>
Per Capita Revenue:	<b>\$325</b>	<b>\$261</b>	<b>\$202</b>
Per Capita Expenditures:	<b>\$265</b>	<b>\$239</b>	<b>\$201</b>
Operating Income (loss):	<b>\$1,530,957</b>	<b>\$1,266,186</b>	<b>\$309,720</b>
Ratio of Retained Earnings to Expenditures:	<b>337.47%</b>	<b>474.61%</b>	<b>438.31%</b>
Ending Retained Earnings for FY 04:	<b>\$22,895,551</b>	<b>\$56,814,150</b>	<b>\$37,669,408</b>
Per Capita Ending Retained Earnings:	<b>\$894</b>	<b>\$1,069</b>	<b>\$906</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Carlinsville City**

Unit Code: **056/025/30** County: **MACOUPIN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,888,416**

Equalized Assessed Valuation: **\$45,944,728**

Population: **5,685**

Employees:

Full Time: **61**

Part Time: **41**

Salaries Paid: **\$1,814,208**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$2,658,835</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$468</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$2,384,736</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$3,676,601</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$419</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$647</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$1,291,865</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>43.37%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$1,594,644</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$281</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$399,895</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$1,294,749</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$2,755,621</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$485</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>5.79%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,156,602</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$203</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,904,977</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,480,246</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$335</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$260</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$424,731</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>91.37%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,352,559</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$238</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Carlock Village		
<b>Unit Code:</b>	064/030/32	<b>County:</b>	MCLEAN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$89,420		
<b>Equalized Assessed Valuation:</b>	\$4,447,487		
<b>Population:</b>	456		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	7	
	<b>Salaries Paid:</b>	\$28,244	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$258,882	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$568	\$536	\$353
Revenue Collected During FY 04:	\$115,990	\$200,216	\$101,726
Expenditures During FY 04:	\$80,836	\$193,518	\$99,533
Per Capita Revenue:	\$254	\$431	\$233
Per Capita Expenditures:	\$177	\$425	\$232
Revenues over (under) Expenditures:	\$35,154	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	385.45%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$311,584	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$683	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$104,272	\$22,656	\$
Total Unreserved Funds:	\$219,028	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$397,906</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$873</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$63,751</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$140</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$99,884</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$67,502</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$219</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$148</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$32,382</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>116.42%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$78,585</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$172</b>	<b>\$1,156</b>	<b>\$330</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Carlyle City

**Unit Code:** 014/035/30    **County:** CLINTON

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$10,920,584

**Equalized Assessed Valuation:** \$30,040,886

**Population:** 3,406

**Employees:**

<b>Full Time:</b>	33
<b>Part Time:</b>	21
<b>Salaries Paid:</b>	\$1,592,129

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$3,037,787</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$892</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$1,707,593</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$1,957,784</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$501</b>	\$593	\$456
Per Capita Expenditures:	<b>\$575</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$250,191</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>155.60%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$3,046,221</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$894</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$3,046,221</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$395,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$116</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>1.31%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$8,535,826</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,506</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$4,236,956</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$3,806,240</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$1,244</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$1,118</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$430,716</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>226.83%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$8,633,655</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$2,535</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Carmi City

**Unit Code:** 097/015/30      **County:** WHITE

**Fiscal Year End:** 12/31/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$11,472,050

**Equalized Assessed Valuation:** \$35,928,372

**Population:** 5,626

**Employees:**

<b>Full Time:</b>	49
<b>Part Time:</b>	48
<b>Salaries Paid:</b>	\$2,550,600

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$5,011,112	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$891	\$396	\$278
Revenue Collected During FY 04:	\$2,566,265	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$2,979,845	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$456	\$593	\$456
Per Capita Expenditures:	\$530	\$569	\$471
Revenues over (under) Expenditures:	-\$413,580	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	236.95%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$7,060,867	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$1,255	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$534,337	\$576,973	\$
Total Unrestricted Net Assets:	\$4,264,960	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$639,952</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$114</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.60%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$9,618,616</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,710</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$6,542,389</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$6,548,586</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$1,163</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$1,164</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$6,197</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>204.72%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$13,406,152</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$2,383</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Carol Stream Village**

Unit Code: **022/030/32** County: **DUPAGE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,805,529**

Equalized Assessed Valuation: **\$1,034,746,437**

Population: **40,438**

Employees:

Full Time:	<b>144</b>
Part Time:	<b>50</b>
Salaries Paid:	<b>\$9,817,647</b>

#### Blended Component Units

Number Submitted = 1

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$29,049,214</b>	<b>\$16,114,608</b>	<b>\$13,558,273</b>
Per Capita Beginning Fund Balance:	<b>\$718</b>	<b>\$345</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$20,442,911</b>	<b>\$39,242,501</b>	<b>\$28,722,204</b>
Expenditures During FY 04:	<b>\$19,214,448</b>	<b>\$38,033,849</b>	<b>\$28,246,468</b>
Per Capita Revenue:	<b>\$506</b>	<b>\$751</b>	<b>\$707</b>
Per Capita Expenditures:	<b>\$475</b>	<b>\$741</b>	<b>\$699</b>
Revenues over (under) Expenditures:	<b>\$1,228,463</b>	<b>\$1,208,653</b>	<b>\$612,377</b>
Ratio of Fund Balance to Expenditures:	<b>157.58%</b>	<b>51.08%</b>	<b>43.48%</b>
Ending Fund Balance for FY 04:	<b>\$30,277,677</b>	<b>\$17,281,273</b>	<b>\$14,379,423</b>
Per Capita Ending Fund Balance:	<b>\$749</b>	<b>\$363</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$155,608</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,134,622</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,364,772</b>	<b>\$10,056,151</b>	<b>\$4,726,693</b>
Total Unrestricted Net Assets:	<b>\$22,875,955</b>	<b>\$5,893,405</b>	<b>\$8,893,874</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$10,557,340</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$261</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>0.00%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$52,047,260</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,287</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$7,292,232</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$7,271,583</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$180</b>	\$261	\$202
Per Capita Expenditures:	<b>\$180</b>	\$239	\$201
Operating Income (loss):	<b>\$20,649</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>716.05%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$52,067,909</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$1,288</b>	\$1,069	\$906



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Carpentersville Village**

Unit Code: **045/025/32** County: **KANE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$40,971,830**

Equalized Assessed Valuation: **\$488,672,267**

Population: **30,583**

Employees:

Full Time:	<b>172</b>
Part Time:	<b>58</b>
Salaries Paid:	<b>\$11,854,207</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$9,275,048</b>	<b>\$16,114,608</b>	<b>\$13,558,273</b>
Per Capita Beginning Fund Balance:	<b>\$303</b>	<b>\$345</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$18,013,184</b>	<b>\$39,242,501</b>	<b>\$28,722,204</b>
Expenditures During FY 04:	<b>\$17,518,482</b>	<b>\$38,033,849</b>	<b>\$28,246,468</b>
Per Capita Revenue:	<b>\$589</b>	<b>\$751</b>	<b>\$707</b>
Per Capita Expenditures:	<b>\$573</b>	<b>\$741</b>	<b>\$699</b>
Revenues over (under) Expenditures:	<b>\$494,702</b>	<b>\$1,208,653</b>	<b>\$612,377</b>
Ratio of Fund Balance to Expenditures:	<b>56.10%</b>	<b>51.08%</b>	<b>43.48%</b>
Ending Fund Balance for FY 04:	<b>\$9,828,231</b>	<b>\$17,281,273</b>	<b>\$14,379,423</b>
Per Capita Ending Fund Balance:	<b>\$321</b>	<b>\$363</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$155,608</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,134,622</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$235,404</b>	<b>\$10,056,151</b>	<b>\$4,726,693</b>
Total Unrestricted Net Assets:	<b>\$11,939,811</b>	<b>\$5,893,405</b>	<b>\$8,893,874</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$24,086,584</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$788</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>1.09%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$10,397,339</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$340</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$5,247,478</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$4,939,156</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$172</b>	\$261	\$202
Per Capita Expenditures:	<b>\$162</b>	\$239	\$201
Operating Income (loss):	<b>\$308,322</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>599.45%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$29,607,591</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$968</b>	\$1,069	\$906





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Carrier Mills Village

**Unit Code:** 082/010/32      **County:** SALINE

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$434,539

**Equalized Assessed Valuation:** \$6,393,166

**Population:** 1,900

**Employees:**

<b>Full Time:</b>	7
<b>Part Time:</b>	2
<b>Salaries Paid:</b>	\$184,364

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$309,559	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$163	\$396	\$278
Revenue Collected During FY 04:	\$425,550	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$454,800	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$224	\$593	\$456
Per Capita Expenditures:	\$239	\$569	\$471
Revenues over (under) Expenditures:	-\$29,250	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	61.63%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$280,309	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$148	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$98	\$147,119	\$
Total Unreserved Funds:	\$280,211	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$970,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$511</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,743,733</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$918</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$368,604</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$453,997</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$194</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$239</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$85,393</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>366.10%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,662,090</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$875</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Carrollton City

**Unit Code:** 031/010/30    **County:** GREENE

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$2,891,113

**Equalized Assessed Valuation:** \$19,169,014

**Population:** 2,605

**Employees:**

<b>Full Time:</b>	19
<b>Part Time:</b>	38
<b>Salaries Paid:</b>	\$694,934

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$646,004</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$248</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$1,032,954</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$1,051,534</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$397</b>	\$593	\$456
Per Capita Expenditures:	<b>\$404</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$18,580</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>50.55%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$531,572</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$204</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$531,572</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$550,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$211</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$4,081,479</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,567</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$601,010</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$527,476</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$231</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$202</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$73,534</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>805.89%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$4,250,865</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,632</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Cartersville City**

Unit Code: **100/020/30** County: **WILLIAMSON**

Fiscal Year End: **3/31/2004**

Accounting Method: **Combination**

Appropriation or Budget: **\$9,862,065**

Equalized Assessed Valuation: **\$45,391,998**

Population: **4,616**

Employees:

Full Time:	<b>25</b>
Part Time:	<b>26</b>
Salaries Paid:	<b>\$1,016,098</b>

#### Blended Component Units

Number Submitted = 2

Library

Water & Sewer Department

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$2,044,440</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$443</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$2,112,095</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$2,220,885</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$458</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$481</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$108,790</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>93.24%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$2,070,675</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$449</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$2,070,675</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,260,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$273</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>2.78%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$4,457,420</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$966</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,285,507</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,213,666</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$278</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$263</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$71,841</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>362.06%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$4,394,236</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$952</b>	<b>\$939</b>	<b>\$612</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

### Local Government Profile

Unit Name: **Carthage City**

Unit Code: **034/030/30** County: **HANCOCK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,206,813**

Equalized Assessed Valuation: **\$24,538,339**

Population: **2,725**

Employees:

Full Time:	<b>10</b>
Part Time:	<b>16</b>
Salaries Paid:	<b>\$344,667</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,591,914</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$584</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$982,616</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$1,182,453</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$361</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$434</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$199,837</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>117.73%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$1,392,077</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$511</b>	<b>\$426</b>	<b>\$301</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$36,879</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$1,355,198</b>	<b>\$902,886</b>	<b>\$381,667</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$1,377,003**

#### Averages

**\$5,892,996**

#### Medians

**\$1,405,821**

Per Capita Debt:

**\$505**

**\$967**

**\$458**

General Obligation Debt over EAV:

**0.00%**

**1.55%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

**\$246,838**

**\$5,315,981**

**\$1,794,258**

Per Capita Beginning Retained Earnings for FY 04:

**\$91**

**\$851**

**\$530**

Revenue Collected During FY 04:

**\$524,790**

**\$2,234,592**

**\$892,783**

Expenditures During FY 04:

**\$585,619**

**\$2,064,230**

**\$854,724**

Per Capita Revenue:

**\$193**

**\$369**

**\$240**

Per Capita Expenditures:

**\$215**

**\$348**

**\$239**

Operating Income (loss):

**-\$60,829**

**\$170,361**

**\$10,615**

Ratio of Retained Earnings to Expenditures:

**31.76%**

**295.83%**

**242.03%**

Ending Retained Earnings for FY 04:

**\$186,009**

**\$6,304,039**

**\$1,991,367**

Per Capita Ending Retained Earnings:

**\$68**

**\$939**

**\$612**





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Cary Village

**Unit Code:** 063/015/32    **County:** MCHENRY

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$13,544,026

**Equalized Assessed Valuation:** \$441,325,425

**Population:** 17,220

**Employees:**

<b>Full Time:</b>	77
<b>Part Time:</b>	22
<b>Salaries Paid:</b>	\$3,873,768

#### Blended Component Units

Number Submitted = 1

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$6,223,495</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$361</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$6,561,037</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$6,356,446</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$381</b>	\$593	\$456
Per Capita Expenditures:	<b>\$369</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$204,591</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>78.26%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$4,974,697</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$289</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$318,159</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$4,656,538</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$7,880,958</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$458</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$22,292,839</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,295</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$4,557,945</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$3,633,020</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$265</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$211</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$924,925</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>635.64%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$23,092,764</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,341</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Casey City**

Unit Code: **012/010/30** County: **CLARK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,843,190**

Equalized Assessed Valuation: **\$24,148,967**

Population: **2,945**

Employees:

Full Time: **29**

Part Time: **9**

Salaries Paid: **\$1,198,513**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$520,320</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$177</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$1,107,006</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$1,403,341</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$376</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$477</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$296,335</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>32.90%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$461,724</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$157</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$59,831</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$401,893</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$4,755,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,615</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>2.61%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$6,458,787</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,193</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,441,125</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$2,206,554</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$829</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$749</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$234,571</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>284.74%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$6,282,879</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$2,133</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Caseyville Village		
<b>Unit Code:</b>	088/030/32	<b>County:</b>	ST. CLAIR
<b>Fiscal Year End:</b>	5/31/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,459,303		
<b>Equalized Assessed Valuation:</b>	\$24,670,255		
<b>Population:</b>	4,310		
<b>Employees:</b>			
	<b>Full Time:</b>	32	
	<b>Part Time:</b>	24	
	<b>Salaries Paid:</b>	\$1,470,398	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,879,590	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$436	\$396	\$278
Revenue Collected During FY 04:	\$2,704,953	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$2,932,521	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$628	\$593	\$456
Per Capita Expenditures:	\$680	\$569	\$471
Revenues over (under) Expenditures:	-\$227,568	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	57.39%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$1,683,037	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$390	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$822,300	\$147,119	\$
Total Unreserved Funds:	\$860,737	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,053,085</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$244</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,209,611</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$745</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,285,639</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$2,238,954</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$530</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$519</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$46,685</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>145.44%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,256,296</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$756</b>	<b>\$939</b>	<b>\$612</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

### Local Government Profile

Unit Name **Catlin Village**

Unit Code: **092/025/32**

County: **VERMILION**

Fiscal Year End:

**4/30/2004**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$1,675,208**

Equalized Assessed Valuation:

**\$17,130,526**

Population:

**2,087**

Employees:

Full Time:

**5**

Part Time:

**8**

Salaries Paid:

**\$232,703**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$971,420</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$465</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$458,941</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$457,278</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$220</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$219</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$1,663</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>212.14%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$970,058</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$465</b>	<b>\$426</b>	<b>\$301</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$31,142</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$938,916</b>	<b>\$902,886</b>	<b>\$381,667</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$676,626</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$324</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,962,392</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$940</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$444,841</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$470,281</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$213</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$225</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$25,440</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>412.51%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,939,977</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$930</b>	<b>\$939</b>	<b>\$612</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Cave-In-Rock Village		
<b>Unit Code:</b>	035/010/32	<b>County:</b>	HARDIN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$237,524		
<b>Equalized Assessed Valuation:</b>	\$1,142,375		
<b>Population:</b>	346		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	4	
	<b>Salaries Paid:</b>	\$32,596	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$20,096	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$58	\$536	\$353
Revenue Collected During FY 04:	\$97,223	\$200,216	\$101,726
Expenditures During FY 04:	\$71,421	\$193,518	\$99,533
Per Capita Revenue:	\$281	\$431	\$233
Per Capita Expenditures:	\$206	\$425	\$232
Revenues over (under) Expenditures:	\$25,802	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	79.96%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$57,108	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$165	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$51,981	\$22,656	\$
Total Unreserved Funds:	\$5,127	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$202,000</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$584</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$153,844</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$445</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$100,522</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$107,426</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$291</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$310</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$6,904</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>134.49%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$144,480</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$418</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Cedar Point Village		
<b>Unit Code:</b>	050/010/32	<b>County:</b>	LASALLE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$593,055		
<b>Equalized Assessed Valuation:</b>	\$2,745,260		
<b>Population:</b>	262		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	15	
	<b>Salaries Paid:</b>	\$24,727	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$33,799	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$129	\$536	\$353
Revenue Collected During FY 04:	\$70,010	\$200,216	\$101,726
Expenditures During FY 04:	\$60,427	\$193,518	\$99,533
Per Capita Revenue:	\$267	\$431	\$233
Per Capita Expenditures:	\$231	\$425	\$232
Revenues over (under) Expenditures:	\$9,583	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	71.95%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$43,480	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$166	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14,722	\$22,656	\$
Total Unreserved Funds:	\$28,758	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$168,657</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$644</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$351,857</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,343</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$75,225</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$75,061</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$287</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$286</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$164</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>468.85%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$351,923</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$1,343</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Cedarville Village

Unit Code: 089/010/32 County: STEPHENSON

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,406,775

Equalized Assessed Valuation: \$7,222,104

Population: 719

Employees:

Full Time:	1
Part Time:	17
Salaries Paid:	\$103,293

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 04:	\$688,257	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$957	\$536	\$353
Revenue Collected During FY 04:	\$304,743	\$200,216	\$101,726
Expenditures During FY 04:	\$364,725	\$193,518	\$99,533
Per Capita Revenue:	\$424	\$431	\$233
Per Capita Expenditures:	\$507	\$425	\$232
Revenues over (under) Expenditures:	-\$59,982	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	172.26%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$628,275	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$874	\$544	\$357

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,506	\$21,661	\$
Total Unrestricted Net Assets:	\$625,769	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$447,645	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$623	\$1,109	\$293
Revenue Collected During FY 04:	\$148,902	\$168,524	\$65,030
Expenditures During FY 04:	\$165,157	\$174,682	\$71,653
Per Capita Revenue:	\$207	\$393	\$158
Per Capita Expenditures:	\$230	\$413	\$180
Operating Income (loss):	-\$16,255	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	261.20%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$431,390	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$600	\$1,156	\$330



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

### Local Government Profile

Unit Name: Central City Village

Unit Code: 058/015/32

County: MARION

Fiscal Year End:

4/30/2004

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$574,175

Equalized Assessed Valuation:

\$3,650,713

Population:

1,371

Employees:

Full Time:

9

Part Time:

10

Salaries Paid:

\$262,003

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$580,180	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$423	\$396	\$278
Revenue Collected During FY 04:	\$446,870	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$544,527	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$326	\$593	\$456
Per Capita Expenditures:	\$397	\$569	\$471
Revenues over (under) Expenditures:	-\$97,657	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	88.65%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$482,709	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$352	\$426	\$301

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$204,849	\$147,119	\$
Total Unreserved Funds:	\$277,860	\$902,886	\$381,667

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$5,892,996	\$1,405,821
Per Capita Debt:	\$	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,259,578	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$919	\$851	\$530
Revenue Collected During FY 04:	\$128,081	\$2,234,592	\$892,783
Expenditures During FY 04:	\$156,177	\$2,064,230	\$854,724
Per Capita Revenue:	\$93	\$369	\$240
Per Capita Expenditures:	\$114	\$348	\$239
Operating Income (loss):	-\$28,096	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	788.52%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$1,231,482	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$898	\$939	\$612





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Centreville City

Unit Code: 088/035/30 County: ST. CLAIR

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,967,990

Equalized Assessed Valuation: \$7,570,074

Population: 5,900

Employees:

Full Time:	40
Part Time:	5
Salaries Paid:	\$1,039,355

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 04:	\$438,449	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$74	\$396	\$278
Revenue Collected During FY 04:	\$2,748,901	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$2,583,293	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$466	\$593	\$456
Per Capita Expenditures:	\$438	\$569	\$471
Revenues over (under) Expenditures:	\$165,608	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	23.38%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$604,057	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$102	\$426	\$301

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$604,057	\$902,886	\$381,667

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$51,362</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$9</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$2,080,558</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$353</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$46,811</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$255,737</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$8</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$43</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$208,926</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>-895.25%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>-\$2,289,484</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>-\$388</b>	<b>\$939</b>	<b>\$612</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

### Local Government Profile

Unit Name: Cerro Gordo Village

Unit Code: 074/020/32

County: PIATT

Fiscal Year End:

4/30/2004

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$843,120

Equalized Assessed Valuation:

\$10,292,269

Population:

1,436

Employees:

Full Time:

3

Part Time:

7

Salaries Paid:

\$142,689

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$394,320	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$275	\$396	\$278
Revenue Collected During FY 04:	\$285,152	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$245,730	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$199	\$593	\$456
Per Capita Expenditures:	\$171	\$569	\$471
Revenues over (under) Expenditures:	\$39,422	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	176.51%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$433,742	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$302	\$426	\$301

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$20,616	\$147,119	\$
Total Unreserved Funds:	\$413,126	\$902,886	\$381,667

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$160,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$111</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,594,505</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,807</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$307,202</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$260,353</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$214</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$181</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$46,849</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>1014.53%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$2,641,354</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,839</b>	<b>\$939</b>	<b>\$612</b>



**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1001 and 25,000**

**Local Government Profile**

**Unit Name** Chadwick Village

**Unit Code:** 008/010/32

**County:** CARROLL

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$1,151,000

**Equalized Assessed Valuation:** \$4,668,615

**Population:** 1,214

**Employees:**

**Full Time:** 1

**Part Time:** 6

**Salaries Paid:** \$59,331

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	\$188,409	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$155	\$396	\$278
Revenue Collected During FY 04:	\$138,546	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$136,247	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$114	\$593	\$456
Per Capita Expenditures:	\$112	\$569	\$471
Revenues over (under) Expenditures:	\$2,299	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	139.97%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$190,708	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$157	\$426	\$301

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$190,708	\$902,886	\$381,667

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$3,456</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$3</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$459,764</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$379</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$472,899</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$96,387</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$390</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$79</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$376,512</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>867.62%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$836,276</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$689</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Champaign City**

Unit Code: **010/020/30** County: **CHAMPAIGN**

Fiscal Year End: **6/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$90,838,907**

Equalized Assessed Valuation: **\$974,151,213**

Population: **69,882**

Employees:

Full Time:	<b>538</b>
Part Time:	<b>84</b>
Salaries Paid:	<b>\$28,688,730</b>

#### Blended Component Units

Number Submitted = 2

Champaign Fire Pension

Champaign Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$13,993,038</b>	<b>\$16,114,608</b>	<b>\$13,558,273</b>
Per Capita Beginning Fund Balance:	<b>\$200</b>	<b>\$345</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$56,636,773</b>	<b>\$39,242,501</b>	<b>\$28,722,204</b>
Expenditures During FY 04:	<b>\$53,794,985</b>	<b>\$38,033,849</b>	<b>\$28,246,468</b>
Per Capita Revenue:	<b>\$810</b>	<b>\$751</b>	<b>\$707</b>
Per Capita Expenditures:	<b>\$770</b>	<b>\$741</b>	<b>\$699</b>
Revenues over (under) Expenditures:	<b>\$2,841,788</b>	<b>\$1,208,653</b>	<b>\$612,377</b>
Ratio of Fund Balance to Expenditures:	<b>22.46%</b>	<b>51.08%</b>	<b>43.48%</b>
Ending Fund Balance for FY 04:	<b>\$12,083,264</b>	<b>\$17,281,273</b>	<b>\$14,379,423</b>
Per Capita Ending Fund Balance:	<b>\$173</b>	<b>\$363</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$155,608</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,134,622</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$23,383,380</b>	<b>\$10,056,151</b>	<b>\$4,726,693</b>
Total Unrestricted Net Assets:	<b>\$8,589,909</b>	<b>\$5,893,405</b>	<b>\$8,893,874</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$24,992,259</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$358</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>2.12%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$13,739,549</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$197</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$4,870,189</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$3,040,472</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$70</b>	\$261	\$202
Per Capita Expenditures:	<b>\$44</b>	\$239	\$201
Operating Income (loss):	<b>\$1,829,717</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>479.33%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$14,573,775</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$209</b>	\$1,069	\$906





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Chandlerville Village

**Unit Code:** 009/025/32    **County:** CASS

**Fiscal Year End:** 3/31/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$1,523,166

**Equalized Assessed Valuation:** \$2,437,405

**Population:** 690

**Employees:**

<b>Full Time:</b>	3
<b>Part Time:</b>	14
<b>Salaries Paid:</b>	\$81,836

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$278,449</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$404</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$620,498</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$665,260</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$899</b>	\$431	\$233
Per Capita Expenditures:	<b>\$964</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$44,762</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>33.15%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$220,519</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$320</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$252,894</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$69,011</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$100</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$44,294</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$64</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$82,080</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$107,248</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$119</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$155</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$25,168</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>30.11%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$32,294</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$47</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Channahon City		
<b>Unit Code:</b>	099/025/30	<b>County:</b>	WILL
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$23,521,916		
<b>Equalized Assessed Valuation:</b>	\$184,577,002		
<b>Population:</b>	10,065		
<b>Employees:</b>			
	<b>Full Time:</b>	46	
	<b>Part Time:</b>	19	
	<b>Salaries Paid:</b>	\$2,344,204	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$6,098,976	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$606	\$396	\$278
Revenue Collected During FY 04:	\$17,666,252	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$16,231,944	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$1,755	\$593	\$456
Per Capita Expenditures:	\$1,613	\$569	\$471
Revenues over (under) Expenditures:	\$1,434,308	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	46.03%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$7,470,974	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$742	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,911,377	\$576,973	\$
Total Unrestricted Net Assets:	-\$181,291	\$600,139	\$



## Fiscal Year 2004

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$28,436,422</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$2,825</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>6.79%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$11,582,219</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,151</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$3,003,415</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,880,006</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$298</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$187</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$1,123,409</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>732.81%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$13,776,896</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,369</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Chapin Village

Unit Code: 069/010/32 County: MORGAN

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$478,900

Equalized Assessed Valuation: \$3,957,260

Population: 592

Employees:

Full Time:	1
Part Time:	14
Salaries Paid:	\$78,388

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$148,037	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$250	\$536	\$353
Revenue Collected During FY 04:	\$168,670	\$200,216	\$101,726
Expenditures During FY 04:	\$174,010	\$193,518	\$99,533
Per Capita Revenue:	\$285	\$431	\$233
Per Capita Expenditures:	\$294	\$425	\$232
Revenues over (under) Expenditures:	-\$5,340	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	82.01%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$142,697	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$241	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$142,697	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,037,343	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$1,752	\$1,109	\$293
Revenue Collected During FY 04:	\$110,320	\$168,524	\$65,030
Expenditures During FY 04:	\$142,429	\$174,682	\$71,653
Per Capita Revenue:	\$186	\$393	\$158
Per Capita Expenditures:	\$241	\$413	\$180
Operating Income (loss):	-\$32,109	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	705.78%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$1,005,234	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,698	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Charleston City**

Unit Code: **015/015/30** County: **COLES**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,050,269**

Equalized Assessed Valuation: **\$150,902,755**

Population: **21,040**

Employees:

Full Time: **129**

Part Time: **53**

Salaries Paid: **\$6,554,207**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$7,801,150</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$371</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$11,493,844</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$12,364,323</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$546</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$588</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$870,479</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>56.05%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$6,930,671</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$329</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,041,824</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$3,888,445</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$10,314,253**

#### Averages

**\$5,892,996**

#### Medians

**\$1,405,821**

Per Capita Debt:

**\$490**

**\$967**

**\$458**

General Obligation Debt over EAV:

**6.07%**

**1.55%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

#### Amounts

**\$22,685,585**

#### Averages

**\$5,315,981**

#### Medians

**\$1,794,258**

Per Capita Beginning Retained Earnings for FY 04:

**\$1,078**

**\$851**

**\$530**

Revenue Collected During FY 04:

**\$3,546,972**

**\$2,234,592**

**\$892,783**

Expenditures During FY 04:

**\$3,296,285**

**\$2,064,230**

**\$854,724**

Per Capita Revenue:

**\$169**

**\$369**

**\$240**

Per Capita Expenditures:

**\$157**

**\$348**

**\$239**

Operating Income (loss):

**\$250,687**

**\$170,361**

**\$10,615**

Ratio of Retained Earnings to Expenditures:

**699.74%**

**295.83%**

**242.03%**

Ending Retained Earnings for FY 04:

**\$23,065,501**

**\$6,304,039**

**\$1,991,367**

Per Capita Ending Retained Earnings:

**\$1,096**

**\$939**

**\$612**





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Chatham Village

**Unit Code:** 083/030/32      **County:** SANGAMON

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$11,403,338

**Equalized Assessed Valuation:** \$116,530,117

**Population:** 8,583

**Employees:**

<b>Full Time:</b>	47
<b>Part Time:</b>	12
<b>Salaries Paid:</b>	\$2,082,215

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$76,657	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	-\$9	\$396	\$278
Revenue Collected During FY 04:	\$2,739,859	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$2,634,179	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$319	\$593	\$456
Per Capita Expenditures:	\$307	\$569	\$471
Revenues over (under) Expenditures:	\$105,680	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	-2.51%	80.48%	60.18%
Ending Fund Balance for FY 04:	-\$66,054	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	-\$8	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$25,127	\$147,119	\$
Total Unreserved Funds:	-\$91,181	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$2,890,796</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$337</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.31%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$7,459,285</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$869</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$6,726,549</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$6,246,370</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$784</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$728</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$480,179</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>126.80%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$7,920,564</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$923</b>	<b>\$939</b>	<b>\$612</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

### Local Government Profile

Unit Name **Chatsworth Town**

Unit Code: **053/015/31**

County: **LIVINGSTON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$257,758**

Equalized Assessed Valuation: **\$6,847,120**

Population: **1,280**

Employees:

Full Time: **3**

Part Time: **16**

Salaries Paid: **\$118,103**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$252,159</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$197</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$393,866</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$323,210</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$308</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$253</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$70,656</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>88.74%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$286,815</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$224</b>	<b>\$426</b>	<b>\$301</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$286,815</b>	<b>\$902,886</b>	<b>\$381,667</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$5,892,996	\$1,405,821
Per Capita Debt:	\$	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$2,562,604	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$2,002	\$851	\$530
Revenue Collected During FY 04:	\$184,926	\$2,234,592	\$892,783
Expenditures During FY 04:	\$219,571	\$2,064,230	\$854,724
Per Capita Revenue:	\$144	\$369	\$240
Per Capita Expenditures:	\$172	\$348	\$239
Operating Income (loss):	-\$34,645	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	1156.78%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$2,539,959	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$1,984	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Chebanse Village**

Unit Code: **038/025/32** County: **IROQUOIS**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,450,050**

Equalized Assessed Valuation: **\$11,724,185**

Population: **1,148**

Employees:

Full Time: **2**

Part Time: **20**

Salaries Paid: **\$132,984**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$585,263</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$510</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$360,261</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$450,821</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$314</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$393</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$90,560</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>108.85%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$490,705</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$427</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$490,705</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$31,596**

#### Averages

**\$5,892,996**

#### Medians

**\$1,405,821**

Per Capita Debt:

**\$28**

**\$967**

**\$458**

General Obligation Debt over EAV:

**0.00%**

**1.55%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

**\$530,073**

**\$5,315,981**

**\$1,794,258**

Per Capita Beginning Retained Earnings for FY 04:

**\$462**

**\$851**

**\$530**

Revenue Collected During FY 04:

**\$125,539**

**\$2,234,592**

**\$892,783**

Expenditures During FY 04:

**\$125,910**

**\$2,064,230**

**\$854,724**

Per Capita Revenue:

**\$109**

**\$369**

**\$240**

Per Capita Expenditures:

**\$110**

**\$348**

**\$239**

Operating Income (loss):

**-\$371**

**\$170,361**

**\$10,615**

Ratio of Retained Earnings to Expenditures:

**423.87%**

**295.83%**

**242.03%**

Ending Retained Earnings for FY 04:

**\$533,700**

**\$6,304,039**

**\$1,991,367**

Per Capita Ending Retained Earnings:

**\$465**

**\$939**

**\$612**



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Chenoa City**

Unit Code: **064/035/30** County: **MCLEAN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,615,245**

Equalized Assessed Valuation: **\$18,364,757**

Population: **2,000**

Employees:

Full Time: **8**

Part Time: **34**

Salaries Paid: **\$360,289**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$408,224</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$204</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$743,305</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$618,151</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$372</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$309</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$125,154</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>87.70%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$542,132</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$271</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$542,132</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$183,633</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$92</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.47%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,193,299</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,597</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$397,925</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$538,380</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$199</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$269</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$140,455</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>584.66%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,147,708</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,574</b>	<b>\$939</b>	<b>\$612</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Cherry Village**

Unit Code: **006/025/32** County: **BUREAU**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$296,936**

Equalized Assessed Valuation: **\$4,460,860**

Population: **509**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$26,702**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$215,010</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$422</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$130,003</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$152,802</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$255</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$300</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$22,799</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>97.03%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$148,264</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$291</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$18,292</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$129,972</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$50,716	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$100	\$1,109	\$293
Revenue Collected During FY 04:	\$30,868	\$168,524	\$65,030
Expenditures During FY 04:	\$117,329	\$174,682	\$71,653
Per Capita Revenue:	\$61	\$393	\$158
Per Capita Expenditures:	\$231	\$413	\$180
Operating Income (loss):	-\$86,461	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	18.53%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$21,736	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$43	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Cherry Valley Village**

Unit Code: **101/010/32** County: **WINNEBAGO**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,293,286**

Equalized Assessed Valuation: **\$71,637,238**

Population: **2,250**

Employees:

Full Time:	<b>25</b>
Part Time:	<b>19</b>
Salaries Paid:	<b>\$1,239,411</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,206,171</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$536</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$4,115,255</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$2,912,532</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$1,829</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$1,294</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$1,202,723</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>46.21%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$1,345,986</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$598</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$1,345,986</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$8,793,320</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$3,908</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>10.36%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$559,573</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$249</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$892,783</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$593,875</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$397</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$264</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$298,908</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>148.26%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$880,481</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$391</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Chester City**

Unit Code: **079/015/30** County: **RANDOLPH**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,582,761**

Equalized Assessed Valuation: **\$39,094,538**

Population: **8,378**

Employees:

Full Time: **45**

Part Time: **168**

Salaries Paid: **\$2,073,084**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,860,259</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$222</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$3,186,339</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$2,728,086</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$380</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$326</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$458,253</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>93.62%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$2,553,943</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$305</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$2,553,943</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$9,620,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,148</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>6.92%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$14,628,410</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,746</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$5,318,663</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$5,598,506</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$635</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$668</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$279,843</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>251.83%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$14,098,567</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,683</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Chesterfield Village

**Unit Code:** 056/030/32    **County:** MACOUPIN

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$168,600

**Equalized Assessed Valuation:** \$1,121,879

**Population:** 300

**Employees:**

**Full Time:**

**Part Time:** 4

**Salaries Paid:** \$7,962

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$76,924</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$256</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$56,198</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$81,373</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$187</b>	\$431	\$233
Per Capita Expenditures:	<b>\$271</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$25,175</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>63.59%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$51,749</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$172</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$51,749</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$186,000</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$620</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$901,323</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$3,004</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$63,642</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$45,887</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$212</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$153</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$17,755</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>1954.27%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$896,755</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$2,989</b>	<b>\$1,156</b>	<b>\$330</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Chicago Heights City**

Unit Code: **016/105/30** County: **COOK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,774,373**

Equalized Assessed Valuation: **\$356,826,070**

Population: **32,776**

Employees:

Full Time: **310**

Part Time: **39**

Salaries Paid: **\$15,060,004**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$10,505,471</b>	<b>\$16,114,608</b>	<b>\$13,558,273</b>
Per Capita Beginning Fund Balance:	<b>\$321</b>	<b>\$345</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$21,826,875</b>	<b>\$39,242,501</b>	<b>\$28,722,204</b>
Expenditures During FY 04:	<b>\$22,279,884</b>	<b>\$38,033,849</b>	<b>\$28,246,468</b>
Per Capita Revenue:	<b>\$666</b>	<b>\$751</b>	<b>\$707</b>
Per Capita Expenditures:	<b>\$680</b>	<b>\$741</b>	<b>\$699</b>
Revenues over (under) Expenditures:	<b>-\$453,009</b>	<b>\$1,208,653</b>	<b>\$612,377</b>
Ratio of Fund Balance to Expenditures:	<b>34.83%</b>	<b>51.08%</b>	<b>43.48%</b>
Ending Fund Balance for FY 04:	<b>\$7,760,822</b>	<b>\$17,281,273</b>	<b>\$14,379,423</b>
Per Capita Ending Fund Balance:	<b>\$237</b>	<b>\$363</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$155,608</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,134,622</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,218,568</b>	<b>\$10,056,151</b>	<b>\$4,726,693</b>
Total Unrestricted Net Assets:	<b>-\$50,232,798</b>	<b>\$5,893,405</b>	<b>\$8,893,874</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$57,041,134</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$1,740</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>14.12%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$12,114,151</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$370</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$8,123,518</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$5,801,419</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$248</b>	\$261	\$202
Per Capita Expenditures:	<b>\$177</b>	\$239	\$201
Operating Income (loss):	<b>\$2,322,099</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>204.73%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$11,877,517</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$362</b>	\$1,069	\$906



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Chicago Ridge Village		
<b>Unit Code:</b>	016/110/32	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	12/31/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$20,262,034		
<b>Equalized Assessed Valuation:</b>	\$287,610,406		
<b>Population:</b>	14,200		
<b>Employees:</b>			
	<b>Full Time:</b>	84	
	<b>Part Time:</b>	108	
	<b>Salaries Paid:</b>	\$5,827,840	

#### Blended Component Units

Number Submitted = 2  
 Fire Fighters' Pension Fund  
 Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$4,806,759</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$339</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$13,262,154</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$12,178,142</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$934</b>	\$593	\$456
Per Capita Expenditures:	<b>\$858</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$1,084,012</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>40.16%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$4,890,771</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$344</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,639,339</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$12,377,599</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

### Amounts

**\$7,730,000**

### Averages

**\$5,892,996**

### Medians

**\$1,405,821**

Per Capita Debt:

**\$544**

**\$967**

**\$458**

General Obligation Debt over EAV:

**2.69%**

**1.55%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

### Amounts

**\$6,036,405**

### Averages

**\$5,315,981**

### Medians

**\$1,794,258**

Per Capita Beginning Retained Earnings for FY 04:

**\$425**

**\$851**

**\$530**

Revenue Collected During FY 04:

**\$1,818,932**

**\$2,234,592**

**\$892,783**

Expenditures During FY 04:

**\$1,757,070**

**\$2,064,230**

**\$854,724**

Per Capita Revenue:

**\$128**

**\$369**

**\$240**

Per Capita Expenditures:

**\$124**

**\$348**

**\$239**

Operating Income (loss):

**\$61,862**

**\$170,361**

**\$10,615**

Ratio of Retained Earnings to Expenditures:

**347.07%**

**295.83%**

**242.03%**

Ending Retained Earnings for FY 04:

**\$6,098,267**

**\$6,304,039**

**\$1,991,367**

Per Capita Ending Retained Earnings:

**\$429**

**\$939**

**\$612**



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

### Local Government Profile

Unit Name: **Chillicothe City**

Unit Code: **072/025/30** County: **PEORIA**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,688,150**

Equalized Assessed Valuation: **\$61,301,837**

Population: **5,959**

Employees:

Full Time:	<b>25</b>
Part Time:	<b>14</b>
Salaries Paid:	<b>\$1,103,178</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$2,404,327</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$403</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$2,035,123</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$1,843,456</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$342</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$309</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$191,667</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>140.82%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$2,595,994</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$436</b>	<b>\$426</b>	<b>\$301</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$2,595,994</b>	<b>\$902,886</b>	<b>\$381,667</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$15,627</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$3</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,677,241</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$281</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$540,264</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$629,683</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$91</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$106</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$89,419</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>252.16%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,587,822</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$266</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Chrisman City**

Unit Code: **023/015/30** County: **EDGAR**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,907,275**

Equalized Assessed Valuation: **\$8,307,815**

Population: **1,318**

Employees:

    Full Time: **5**

    Part Time: **14**

    Salaries Paid: **\$219,523**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$390,483</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$296</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$329,146</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$421,054</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$250</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$319</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$91,908</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>71.26%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$300,048</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$228</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$62,741</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$237,307</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,286</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,282,441</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,732</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$237,893</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$257,491</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$180</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$195</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$19,598</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>878.23%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$2,261,370</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,716</b>	<b>\$939</b>	<b>\$612</b>





**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1001 and 25,000**

**Local Government Profile**

**Unit Name** Christopher City

**Unit Code:** 028/020/30    **County:** FRANKLIN

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$2,672,500

**Equalized Assessed Valuation:** \$10,167,470

**Population:** 2,885

**Employees:**

Full Time:	20
Part Time:	12
Salaries Paid:	\$380,139

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$544,068	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$189	\$396	\$278
Revenue Collected During FY 04:	\$1,142,163	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$1,252,657	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$396	\$593	\$456
Per Capita Expenditures:	\$434	\$569	\$471
Revenues over (under) Expenditures:	-\$110,494	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	39.53%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$495,141	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$172	\$426	\$301

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$271,724	\$147,119	\$
Total Unreserved Funds:	\$223,417	\$902,886	\$381,667

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$445,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$154</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>3.29%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$281,064</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$97</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$715,187</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$798,703</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$248</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$277</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$83,516</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>16.82%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$134,332</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$47</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Cisco Village		
<b>Unit Code:</b>	074/025/32	<b>County:</b>	PIATT
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$545,000		
<b>Equalized Assessed Valuation:</b>	\$2,627,689		
<b>Population:</b>	282		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	9	
	<b>Salaries Paid:</b>	\$20,593	

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$131,304</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$466</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$62,398</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$41,479</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$221</b>	\$431	\$233
Per Capita Expenditures:	<b>\$147</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$20,919</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>379.39%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$157,368</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$558</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$34,060</b>	\$21,661	\$
Total Unrestricted Net Assets:	<b>\$123,308</b>	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$554,326	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$1,966	\$1,109	\$293
Revenue Collected During FY 04:	\$30,609	\$168,524	\$65,030
Expenditures During FY 04:	\$44,841	\$174,682	\$71,653
Per Capita Revenue:	\$109	\$393	\$158
Per Capita Expenditures:	\$159	\$413	\$180
Operating Income (loss):	-\$14,232	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	1202.12%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$539,044	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,912	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Cisne Village**

Unit Code: **096/010/32** County: **WAYNE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,094,900**

Equalized Assessed Valuation: **\$2,948,444**

Population: **676**

Employees:

    Full Time: **12**

    Part Time: **6**

    Salaries Paid: **\$101,980**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$175,893</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$260</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$151,848</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$147,260</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$225</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$218</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$4,588</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>122.56%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$180,481</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$267</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$180,481</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$228,000</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$337</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,441,751</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,133</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$434,011</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$442,134</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$642</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$654</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$8,123</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>324.25%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$1,433,628</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$2,121</b>	<b>\$1,156</b>	<b>\$330</b>



**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 0 and 1,000**

**Local Government Profile**

**Unit Name** Cissna Park Village

**Unit Code:** 038/030/32      **County:** IROQUOIS

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$411,900

**Equalized Assessed Valuation:** \$8,746,579

**Population:** 811

**Employees:**

Full Time:	5
Part Time:	11
Salaries Paid:	\$107,812

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	\$254,916	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$314	\$536	\$353
Revenue Collected During FY 04:	\$305,557	\$200,216	\$101,726
Expenditures During FY 04:	\$268,218	\$193,518	\$99,533
Per Capita Revenue:	\$377	\$431	\$233
Per Capita Expenditures:	\$331	\$425	\$232
Revenues over (under) Expenditures:	\$37,339	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	124.89%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$334,988	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$413	\$544	\$357

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$335,654	\$156,983	\$101,427

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$177,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$218</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,084,117</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,337</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$139,345</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$165,775</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$172</b>	\$393	\$158
Per Capita Expenditures:	<b>\$204</b>	\$413	\$180
Operating Income (loss):	<b>-\$26,430</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>682.33%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$1,131,135</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$1,395</b>	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name **Claremont Village**

Unit Code: **080/015/32**

County: **RICHLAND**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$85,032**

Equalized Assessed Valuation: **\$950,736**

Population: **300**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$72,535</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$242</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$48,572</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$56,214</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$162</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$187</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$7,642</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>115.44%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$64,893</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$216</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$10,766</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$54,127</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$145,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$483</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$357,483</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,192</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$33,081</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$48,702</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$110</b>	\$393	\$158
Per Capita Expenditures:	<b>\$162</b>	\$413	\$180
Operating Income (loss):	<b>-\$15,621</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>701.95%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$341,862</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$1,140</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Clarendon Hills Village**

Unit Code: **022/035/32** County: **DUPAGE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,869,751**

Equalized Assessed Valuation: **\$336,439,380**

Population: **7,610**

Employees:

Full Time:	<b>34</b>
Part Time:	<b>5</b>
Salaries Paid:	<b>\$2,692,252</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$2,854,760</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$375</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$4,680,511</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$5,040,617</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$615</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$662</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$360,106</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>47.49%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$2,393,935</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$315</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$608,302</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$1,785,633</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$6,854,443**

#### Averages

**\$5,892,996**

#### Medians

**\$1,405,821**

Per Capita Debt:

**\$901**

**\$967**

**\$458**

General Obligation Debt over EAV:

**0.07%**

**1.55%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

**\$5,313,295**

**\$5,315,981**

**\$1,794,258**

Per Capita Beginning Retained Earnings for FY 04:

**\$698**

**\$851**

**\$530**

Revenue Collected During FY 04:

**\$1,709,888**

**\$2,234,592**

**\$892,783**

Expenditures During FY 04:

**\$1,153,644**

**\$2,064,230**

**\$854,724**

Per Capita Revenue:

**\$225**

**\$369**

**\$240**

Per Capita Expenditures:

**\$152**

**\$348**

**\$239**

Operating Income (loss):

**\$556,244**

**\$170,361**

**\$10,615**

Ratio of Retained Earnings to Expenditures:

**472.09%**

**295.83%**

**242.03%**

Ending Retained Earnings for FY 04:

**\$5,446,224**

**\$6,304,039**

**\$1,991,367**

Per Capita Ending Retained Earnings:

**\$716**

**\$939**

**\$612**



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Clay City Village		
<b>Unit Code:</b>	013/010/32	<b>County:</b>	CLAY
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,971,675		
<b>Equalized Assessed Valuation:</b>	\$4,593,666		
<b>Population:</b>	1,000		
<b>Employees:</b>			
	<b>Full Time:</b>	9	
	<b>Part Time:</b>	4	
	<b>Salaries Paid:</b>	\$199,665	

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$833,680	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$834	\$536	\$353
Revenue Collected During FY 04:	\$252,130	\$200,216	\$101,726
Expenditures During FY 04:	\$357,688	\$193,518	\$99,533
Per Capita Revenue:	\$252	\$431	\$233
Per Capita Expenditures:	\$358	\$425	\$232
Revenues over (under) Expenditures:	-\$105,558	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	201.33%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$720,117	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$720	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$720,117	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,060,000</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$1,060</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$819,053</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$819</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$693,558</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$736,103</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$694</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$736</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$42,545</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>110.93%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$816,539</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$817</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Clayton Village

Unit Code: 001/015/32 County: ADAMS

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$350,700

Equalized Assessed Valuation: \$2,970,430

Population: 843

Employees:

Full Time: 4

Part Time:

Salaries Paid: \$71,360

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$398,964	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$473	\$536	\$353
Revenue Collected During FY 04:	\$207,707	\$200,216	\$101,726
Expenditures During FY 04:	\$173,592	\$193,518	\$99,533
Per Capita Revenue:	\$246	\$431	\$233
Per Capita Expenditures:	\$206	\$425	\$232
Revenues over (under) Expenditures:	\$34,115	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	249.48%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$433,079	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$514	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,210	\$22,656	\$
Total Unreserved Funds:	\$424,869	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$32,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$38</b>	\$770	\$60
General Obligation Debt over EAV:	<b>-0.27%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$84,051</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$100</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$87,248</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$93,484</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$103</b>	\$393	\$158
Per Capita Expenditures:	<b>\$111</b>	\$413	\$180
Operating Income (loss):	<b>-\$6,236</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>83.24%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$77,815</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$92</b>	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Clear Lake Village**

Unit Code: **083/035/32** County: **SANGAMON**

Fiscal Year End: **5/31/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$108,415**

Equalized Assessed Valuation: **\$730,337**

Population: **251**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$152,467</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$607</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$34,199</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$40,836</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$136</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$163</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$6,637</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>357.11%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$145,830</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$581</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$145,831</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$26,286</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$105</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	\$	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	\$	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	\$	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	\$	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	\$	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	\$	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	\$	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	\$	<b>\$1,156</b>	<b>\$330</b>



**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 0 and 1,000**

**Local Government Profile**

**Unit Name** Cleveland Village

**Unit Code:** 037/040/32

**County:** HENRY

**Fiscal Year End:** 3/31/2004

**Accounting Method:** Cash

**Appropriation or Budget:** \$97,920

**Equalized Assessed Valuation:** \$1,764,340

**Population:** 253

**Employees:**

**Full Time:**

**Part Time:**

**Salaries Paid:** \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	\$281,545	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$1,113	\$536	\$353
Revenue Collected During FY 04:	\$37,906	\$200,216	\$101,726
Expenditures During FY 04:	\$29,815	\$193,518	\$99,533
Per Capita Revenue:	\$150	\$431	\$233
Per Capita Expenditures:	\$118	\$425	\$232
Revenues over (under) Expenditures:	\$8,091	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	971.44%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$289,636	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$1,145	\$544	\$357

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Clifton Village

**Unit Code:** 038/035/32      **County:** IROQUOIS

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$1,622,285

**Equalized Assessed Valuation:** \$14,818,738

**Population:** 1,317

**Employees:**

<b>Full Time:</b>	2
<b>Part Time:</b>	7
<b>Salaries Paid:</b>	\$124,948

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$329,298	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$250	\$396	\$278
Revenue Collected During FY 04:	\$368,570	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$297,883	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$280	\$593	\$456
Per Capita Expenditures:	\$226	\$569	\$471
Revenues over (under) Expenditures:	\$70,687	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	132.77%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$395,485	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$300	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$395,485	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$95,314</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$72</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$478,811</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$364</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$117,187</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$142,750</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$89</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$108</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$25,563</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>320.66%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$457,748</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$348</b>	<b>\$939</b>	<b>\$612</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

### Local Government Profile

Unit Name **Clinton City**

Unit Code: **020/010/30**

County: **DEWITT**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,258,280**

Equalized Assessed Valuation: **\$58,833,731**

Population: **7,437**

Employees:

Full Time: **180**

Part Time: **50**

Salaries Paid: **\$1,650,716**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$3,744,016</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$503</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$3,842,580</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$4,244,863</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$517</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$571</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$402,283</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>76.89%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$3,264,032</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$439</b>	<b>\$426</b>	<b>\$301</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$3,264,032</b>	<b>\$902,886</b>	<b>\$381,667</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$11,963,836</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,609</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>3.09%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$14,517,233</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,952</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$14,132,411</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$13,474,840</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$1,900</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$1,812</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$657,571</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>112.94%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$15,218,004</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$2,046</b>	<b>\$939</b>	<b>\$612</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Coal City Village

Unit Code: 032/025/32 County: GRUNDY

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$6,908,100

Equalized Assessed Valuation: \$75,341,877

Population: 4,797

Employees:

Full Time:	19
Part Time:	16
Salaries Paid:	\$1,087,030

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 04:	\$866,204	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$181	\$396	\$278
Revenue Collected During FY 04:	\$2,252,218	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$1,946,833	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$470	\$593	\$456
Per Capita Expenditures:	\$406	\$569	\$471
Revenues over (under) Expenditures:	\$305,385	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	60.18%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$1,171,589	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$244	\$426	\$301

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$220,760	\$147,119	\$
Total Unreserved Funds:	\$950,829	\$902,886	\$381,667

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,325,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$276</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,510,576</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$315</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,389,030</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,495,667</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$290</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$312</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$106,637</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>93.87%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,403,939</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$293</b>	<b>\$939</b>	<b>\$612</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

### Local Government Profile

Unit Name: Coal Valley Village

Unit Code: 081/020/32 County: ROCK ISLAND

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,676,757

Equalized Assessed Valuation: \$45,417,142

Population: 3,606

Employees:

Full Time:	12
Part Time:	31
Salaries Paid:	\$499,375

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 04:	\$1,361,808	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$378	\$396	\$278
Revenue Collected During FY 04:	\$1,077,690	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$1,146,317	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$299	\$593	\$456
Per Capita Expenditures:	\$318	\$569	\$471
Revenues over (under) Expenditures:	-\$68,627	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	118.05%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$1,353,181	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$375	\$426	\$301

#### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$1,353,181	\$902,886	\$381,667

#### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

### Amounts

**\$180,000**

### Averages

**\$5,892,996**

### Medians

**\$1,405,821**

Per Capita Debt:

**\$50**

**\$967**

**\$458**

General Obligation Debt over EAV:

**0.40%**

**1.55%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

### Amounts

**\$920,054**

### Averages

**\$5,315,981**

### Medians

**\$1,794,258**

Per Capita Beginning Retained Earnings for FY 04:

**\$255**

**\$851**

**\$530**

Revenue Collected During FY 04:

**\$687,724**

**\$2,234,592**

**\$892,783**

Expenditures During FY 04:

**\$456,274**

**\$2,064,230**

**\$854,724**

Per Capita Revenue:

**\$191**

**\$369**

**\$240**

Per Capita Expenditures:

**\$127**

**\$348**

**\$239**

Operating Income (loss):

**\$231,450**

**\$170,361**

**\$10,615**

Ratio of Retained Earnings to Expenditures:

**239.22%**

**295.83%**

**242.03%**

Ending Retained Earnings for FY 04:

**\$1,091,504**

**\$6,304,039**

**\$1,991,367**

Per Capita Ending Retained Earnings:

**\$303**

**\$939**

**\$612**



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Coalton Village

**Unit Code:** 068/015/32    **County:** MONTGOME

**Fiscal Year End:** 3/31/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$604,766

**Equalized Assessed Valuation:** \$1,345,359

**Population:** 307

**Employees:**

**Full Time:**

**Part Time:** 4

**Salaries Paid:** \$25,245

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$223,692	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$729	\$536	\$353
Revenue Collected During FY 04:	\$55,795	\$200,216	\$101,726
Expenditures During FY 04:	\$106,114	\$193,518	\$99,533
Per Capita Revenue:	\$182	\$431	\$233
Per Capita Expenditures:	\$346	\$425	\$232
Revenues over (under) Expenditures:	-\$50,319	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	171.39%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$181,873	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$592	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$181,873	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$270,000</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$879</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,055,458</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$3,438</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$225,812</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$139,887</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$736</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$456</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$85,925</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>809.86%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$1,132,883</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$3,690</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Coatsburg Village		
<b>Unit Code:</b>	001/020/32	<b>County:</b>	ADAMS
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$132,760		
<b>Equalized Assessed Valuation:</b>	\$777,834		
<b>Population:</b>	210		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$55,729	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$265	\$536	\$353
Revenue Collected During FY 04:	\$31,613	\$200,216	\$101,726
Expenditures During FY 04:	\$45,220	\$193,518	\$99,533
Per Capita Revenue:	\$151	\$431	\$233
Per Capita Expenditures:	\$215	\$425	\$232
Revenues over (under) Expenditures:	-\$13,607	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	241.15%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$109,047	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$519	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$42,242	\$22,656	\$
Total Unreserved Funds:	\$109,047	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Cobden Village		
<b>Unit Code:</b>	091/020/32	<b>County:</b>	UNION
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,356,240		
<b>Equalized Assessed Valuation:</b>	\$5,359,106		
<b>Population:</b>	1,116		
<b>Employees:</b>			
	<b>Full Time:</b>	12	
	<b>Part Time:</b>	4	
	<b>Salaries Paid:</b>	\$321,153	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$281,523	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$252	\$396	\$278
Revenue Collected During FY 04:	\$347,098	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$551,110	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$311	\$593	\$456
Per Capita Expenditures:	\$494	\$569	\$471
Revenues over (under) Expenditures:	-\$204,012	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	37.77%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$208,175	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$187	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$208,175	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$20,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$18</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$128,851</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$115</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$579,610</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$470,616</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$519</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$422</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$108,994</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>27.24%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$128,181</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$115</b>	<b>\$939</b>	<b>\$612</b>



**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**MUNICIPALITIES: Population Between 0 and 1,000**

**Local Government Profile**

**Unit Name** Coffeen City

**Unit Code:** 068/020/30    **County:** MONTGOME

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$578,902

**Equalized Assessed Valuation:** \$2,897,081

**Population:** 709

**Employees:**

<b>Full Time:</b>	3
<b>Part Time:</b>	3
<b>Salaries Paid:</b>	\$96,890

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	\$150,663	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$213	\$536	\$353
Revenue Collected During FY 04:	\$176,518	\$200,216	\$101,726
Expenditures During FY 04:	\$237,733	\$193,518	\$99,533
Per Capita Revenue:	\$249	\$431	\$233
Per Capita Expenditures:	\$335	\$425	\$232
Revenues over (under) Expenditures:	-\$61,215	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	41.83%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$99,448	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$140	\$544	\$357

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$99,448	\$156,983	\$101,427

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$217,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$306</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$418,794</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$591</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$187,308</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$180,683</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$264</b>	\$393	\$158
Per Capita Expenditures:	<b>\$255</b>	\$413	\$180
Operating Income (loss):	<b>\$6,625</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>229.92%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$415,419</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$586</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Colchester City

Unit Code: 062/025/30 County: MCDONOUGH

Fiscal Year End: 4/30/2004

Accounting Method: Combination

Appropriation or Budget: \$2,942,446

Equalized Assessed Valuation: \$7,310,356

Population: 1,700

Employees:

Full Time: 8

Part Time: 7

Salaries Paid: \$251,657

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$175,645	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$103	\$396	\$278
Revenue Collected During FY 04:	\$439,312	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$490,932	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$258	\$593	\$456
Per Capita Expenditures:	\$289	\$569	\$471
Revenues over (under) Expenditures:	-\$51,620	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	25.26%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$124,025	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$73	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$84,078	\$147,119	\$
Total Unreserved Funds:	\$39,947	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$617,214</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$363</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.37%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,012,890</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$596</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$393,474</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$472,977</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$231</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$278</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$79,503</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>197.34%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$933,387</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$549</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Coleta Village**

Unit Code: **098/015/32** County: **WHITESIDE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$28,425**

Equalized Assessed Valuation: **\$1,051,899**

Population: **154**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$54,357</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$353</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$23,059</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$11,041</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$150</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$72</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$12,018</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>601.17%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$66,375</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$431</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$66,376</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Colfax Village**

Unit Code: **064/040/32** County: **MCLEAN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$545,100**

Equalized Assessed Valuation: **\$10,209,732**

Population: **800**

Employees:

Full Time:	<b>8</b>
Part Time:	<b>4</b>
Salaries Paid:	<b>\$161,055</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$558,166</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$698</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$281,685</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$307,652</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$352</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$385</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$25,967</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>172.99%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$532,199</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$665</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$40,795</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$491,404</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,475,854	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$1,845	\$1,109	\$293
Revenue Collected During FY 04:	\$203,546	\$168,524	\$65,030
Expenditures During FY 04:	\$242,361	\$174,682	\$71,653
Per Capita Revenue:	\$254	\$393	\$158
Per Capita Expenditures:	\$303	\$413	\$180
Operating Income (loss):	-\$38,815	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	592.93%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$1,437,039	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,796	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Collinsville City

**Unit Code:** 057/025/30 **County:** MADISON

**Fiscal Year End:** 12/31/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$29,375,574

**Equalized Assessed Valuation:** \$296,464,327

**Population:** 24,700

**Employees:**

<b>Full Time:</b>	138
<b>Part Time:</b>	31
<b>Salaries Paid:</b>	\$7,775,484

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$7,787,993</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$315</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$16,621,024</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$15,555,743</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$673</b>	\$593	\$456
Per Capita Expenditures:	<b>\$630</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$1,065,281</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>58.10%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$9,037,558</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$366</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,331,703</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$4,434,789</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$4,637,202</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$188</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>1.05%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$22,743,737</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$921</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$5,288,971</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$4,966,596</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$214</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$201</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$322,375</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>458.38%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$22,766,112</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$922</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Colona City

**Unit Code:** 037/045/30      **County:** HENRY

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$2,796,620

**Equalized Assessed Valuation:** \$41,408,107

**Population:** 5,173

**Employees:**

**Full Time:** 22

**Part Time:** 11

**Salaries Paid:** \$840,880

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$995,856	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$193	\$396	\$278
Revenue Collected During FY 04:	\$1,731,710	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$1,649,534	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$335	\$593	\$456
Per Capita Expenditures:	\$319	\$569	\$471
Revenues over (under) Expenditures:	\$82,176	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	57.50%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$948,518	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$183	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$948,518	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$3,799,143</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$734</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>5.10%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,861,788</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$747</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,042,384</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$940,066</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$202</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$182</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$102,318</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>460.27%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$4,326,875</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$836</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Colp Village**

Unit Code: **100/025/32** County: **WILLIAMSON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$660,790**

Equalized Assessed Valuation: **\$898,886**

Population: **250**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$25,050**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$286,842</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$1,147</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$46,993</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$52,393</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$188</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$210</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$5,400</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>537.17%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$281,442</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$1,126</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$34,724</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$241,688</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$72,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$288</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$306,489</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,226</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$174,316</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$136,510</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$697</b>	\$393	\$158
Per Capita Expenditures:	<b>\$546</b>	\$413	\$180
Operating Income (loss):	<b>\$37,806</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>252.21%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$344,295</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$1,377</b>	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Columbia City

**Unit Code:** 067/010/30    **County:** MONROE

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$15,009,756

**Equalized Assessed Valuation:** \$165,714,150

**Population:** 7,922

**Employees:**

<b>Full Time:</b>	52
<b>Part Time:</b>	69
<b>Salaries Paid:</b>	\$2,634,473

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,232,727</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$156</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$4,753,550</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$4,932,858</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$600</b>	\$593	\$456
Per Capita Expenditures:	<b>\$623</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$179,308</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>21.36%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,053,419</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$133</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$1,053,419</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$7,413,380</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$936</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.06%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$7,054,105</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$890</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,421,809</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,850,330</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$306</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$234</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$571,479</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>410.21%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$7,590,202</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$958</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name **Columbus Village**

Unit Code: **001/025/32**

County: **ADAMS**

Fiscal Year End: **5/31/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,250**

Equalized Assessed Valuation: **\$421,355**

Population: **112**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$46,037</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$411</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$17,296</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$14,871</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$154</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$133</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$2,425</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>325.88%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$48,462</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$433</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$48,462</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Compton Village		
<b>Unit Code:</b>	052/020/32	<b>County:</b>	LEE
<b>Fiscal Year End:</b>	3/31/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$72,950		
<b>Equalized Assessed Valuation:</b>	\$2,732,525		
<b>Population:</b>	341		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	9	
	<b>Salaries Paid:</b>	\$2,556	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$176,711</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$518</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$49,452</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$35,343</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$145</b>	\$431	\$233
Per Capita Expenditures:	<b>\$104</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$14,109</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>539.91%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$190,820</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$560</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$190,820</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$50,430	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$148	\$1,109	\$293
Revenue Collected During FY 04:	\$30,476	\$168,524	\$65,030
Expenditures During FY 04:	\$22,775	\$174,682	\$71,653
Per Capita Revenue:	\$89	\$393	\$158
Per Capita Expenditures:	\$67	\$413	\$180
Operating Income (loss):	\$7,701	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	255.24%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$58,131	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$170	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Concord Village**

Unit Code: **069/015/32** County: **MORGAN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$162,900**

Equalized Assessed Valuation: **\$1,014,814**

Population: **172**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$86,436</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$503</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$34,207</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$30,478</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$199</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$177</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$3,729</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>295.84%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$90,165</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$524</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$4,030</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$86,135</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$75,500</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$439</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$96,412</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$561</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$48,895</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$42,877</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$284</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$249</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$6,018</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>238.89%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$102,430</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$596</b>	<b>\$1,156</b>	<b>\$330</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Congerville Village

**Unit Code:** 102/020/32      **County:** WOODFORD

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$270,000

**Equalized Assessed Valuation:** \$6,797,734

**Population:** 466

**Employees:**

**Full Time:**

**Part Time:** 7

**Salaries Paid:** \$29,653

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$555,296	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$1,192	\$536	\$353
Revenue Collected During FY 04:	\$97,168	\$200,216	\$101,726
Expenditures During FY 04:	\$41,865	\$193,518	\$99,533
Per Capita Revenue:	\$209	\$431	\$233
Per Capita Expenditures:	\$90	\$425	\$232
Revenues over (under) Expenditures:	\$55,303	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	1458.50%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$610,599	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$1,310	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$610,599	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$120,269	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$258	\$1,109	\$293
Revenue Collected During FY 04:	\$46,303	\$168,524	\$65,030
Expenditures During FY 04:	\$56,790	\$174,682	\$71,653
Per Capita Revenue:	\$99	\$393	\$158
Per Capita Expenditures:	\$122	\$413	\$180
Operating Income (loss):	-\$10,487	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	193.31%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$109,782	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$236	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Cooksville Village

**Unit Code:** 064/045/32      **County:** MCLEAN

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash

**Appropriation or Budget:** \$297,830

**Equalized Assessed Valuation:** \$2,263,470

**Population:** 250

**Employees:**

**Full Time:**

**Part Time:** 12

**Salaries Paid:** \$16,110

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$216,591	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$866	\$536	\$353
Revenue Collected During FY 04:	\$72,165	\$200,216	\$101,726
Expenditures During FY 04:	\$106,581	\$193,518	\$99,533
Per Capita Revenue:	\$289	\$431	\$233
Per Capita Expenditures:	\$426	\$425	\$232
Revenues over (under) Expenditures:	-\$34,416	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	170.93%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$182,175	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$729	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$182,175	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$69,765	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$279	\$1,109	\$293
Revenue Collected During FY 04:	\$17,526	\$168,524	\$65,030
Expenditures During FY 04:	\$17,733	\$174,682	\$71,653
Per Capita Revenue:	\$70	\$393	\$158
Per Capita Expenditures:	\$71	\$413	\$180
Operating Income (loss):	-\$207	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	392.25%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$69,558	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$278	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Cordova Village		
<b>Unit Code:</b>	081/025/32	<b>County:</b>	ROCK ISLAN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$553,358		
<b>Equalized Assessed Valuation:</b>	\$10,371,146		
<b>Population:</b>	648		
<b>Employees:</b>			
	<b>Full Time:</b>	2	
	<b>Part Time:</b>	5	
	<b>Salaries Paid:</b>	\$134,872	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$17,454	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$27	\$536	\$353
Revenue Collected During FY 04:	\$352,040	\$200,216	\$101,726
Expenditures During FY 04:	\$360,608	\$193,518	\$99,533
Per Capita Revenue:	\$543	\$431	\$233
Per Capita Expenditures:	\$556	\$425	\$232
Revenues over (under) Expenditures:	-\$8,568	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	6.80%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$24,526	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$38	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$24,526	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$553,889</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$855</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>3.02%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$617,688</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$953</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$150,374</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$170,488</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$232</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$263</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$20,114</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>350.26%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$597,148</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$922</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Cornell Village**

Unit Code: **053/020/32** County: **LIVINGSTON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$317,700**

Equalized Assessed Valuation: **\$3,433,752**

Population: **556**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$12,710**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$98,460</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$177</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$101,915</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$146,225</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$183</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$263</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$44,310</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>37.03%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$54,150</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$97</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$54,150</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$74,981	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$135	\$1,109	\$293
Revenue Collected During FY 04:	\$46,004	\$168,524	\$65,030
Expenditures During FY 04:	\$27,776	\$174,682	\$71,653
Per Capita Revenue:	\$83	\$393	\$158
Per Capita Expenditures:	\$50	\$413	\$180
Operating Income (loss):	\$18,228	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	335.57%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$93,209	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$168	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Cortland Town

Unit Code: 019/010/31 County: DEKALB

Fiscal Year End: 4/30/2004

Accounting Method: Combination

Appropriation or Budget: \$3,409,544

Equalized Assessed Valuation: \$35,421,329

Population: 2,600

Employees:

Full Time:	9
Part Time:	10
Salaries Paid:	\$377,657

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 04:	\$774,793	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$298	\$396	\$278
Revenue Collected During FY 04:	\$954,309	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$1,038,397	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$367	\$593	\$456
Per Capita Expenditures:	\$399	\$569	\$471
Revenues over (under) Expenditures:	-\$84,088	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	66.52%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$690,780	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$266	\$426	\$301

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$126,365	\$147,119	\$
Total Unreserved Funds:	\$564,415	\$902,886	\$381,667

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$158,434**

#### Averages

**\$5,892,996**

#### Medians

**\$1,405,821**

Per Capita Debt:

**\$61**

**\$967**

**\$458**

General Obligation Debt over EAV:

**0.00%**

**1.55%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

#### Amounts

**\$1,420,593**

#### Averages

**\$5,315,981**

#### Medians

**\$1,794,258**

Per Capita Beginning Retained Earnings for FY 04:

**\$546**

**\$851**

**\$530**

Revenue Collected During FY 04:

**\$881,381**

**\$2,234,592**

**\$892,783**

Expenditures During FY 04:

**\$539,077**

**\$2,064,230**

**\$854,724**

Per Capita Revenue:

**\$339**

**\$369**

**\$240**

Per Capita Expenditures:

**\$207**

**\$348**

**\$239**

Operating Income (loss):

**\$342,304**

**\$170,361**

**\$10,615**

Ratio of Retained Earnings to Expenditures:

**327.02%**

**295.83%**

**242.03%**

Ending Retained Earnings for FY 04:

**\$1,762,897**

**\$6,304,039**

**\$1,991,367**

Per Capita Ending Retained Earnings:

**\$678**

**\$939**

**\$612**



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

### Local Government Profile

Unit Name: **Coulterville Village**

Unit Code: **079/020/32** County: **RANDOLPH**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,491,790**

Equalized Assessed Valuation: **\$4,161,840**

Population: **1,230**

Employees:

Full Time:	<b>2</b>
Part Time:	<b>9</b>
Salaries Paid:	<b>\$166,774</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$182,252</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$148</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$448,009</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$408,533</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$364</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$332</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$39,476</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>57.07%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$233,137</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$190</b>	<b>\$426</b>	<b>\$301</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$7,607</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$225,530</b>	<b>\$902,886</b>	<b>\$381,667</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$200,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$163</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$860,235</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$699</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$195,584</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$206,596</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$159</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$168</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$11,012</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>405.53%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$837,814</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$681</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Country Club Hills City

Unit Code: 016/120/30 County: COOK

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,753,689

Equalized Assessed Valuation: \$167,298,958

Population: 16,169

Employees:

Full Time:	85
Part Time:	69
Salaries Paid:	\$1,000,000

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$513,809	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$32	\$396	\$278
Revenue Collected During FY 04:	\$10,187,565	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$10,990,689	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$630	\$593	\$456
Per Capita Expenditures:	\$680	\$569	\$471
Revenues over (under) Expenditures:	-\$803,124	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	30.08%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$3,306,465	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$204	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,260,994	\$576,973	\$
Total Unrestricted Net Assets:	-\$6,712,630	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$8,480,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$524</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>5.07%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,310,182</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$81</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,578,308</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$2,780,059</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$159</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$172</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$201,751</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>165.28%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$4,594,754</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$284</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Countryside City

**Unit Code:** 016/125/30      **County:** COOK

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$11,186,182

**Equalized Assessed Valuation:** \$257,079,335

**Population:** 6,100

**Employees:**

<b>Full Time:</b>	58
<b>Part Time:</b>	65
<b>Salaries Paid:</b>	\$2,157,553

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$17,223,731</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$2,824</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$7,904,931</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$7,722,206</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$1,296</b>	\$593	\$456
Per Capita Expenditures:	<b>\$1,266</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$182,725</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>225.41%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$17,406,456</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$2,854</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$307,868</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$14,415,324</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,184,292</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$16,284,119</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$3,358,963</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$551</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>1.20%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$20,921,418</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$3,430</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,135,602</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$3,040,234</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$350</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$498</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$904,632</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>658.40%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$20,016,786</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$3,281</b>	<b>\$939</b>	<b>\$612</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Cowden Village**

Unit Code: **086/010/32** County: **SHELBY**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$846,190**

Equalized Assessed Valuation: **\$2,434,625**

Population: **612**

Employees:

Full Time:	<b>2</b>
Part Time:	<b>2</b>
Salaries Paid:	<b>\$93,884</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$57,954</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$95</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$433,055</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$483,812</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$708</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$791</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$50,757</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>12.75%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$61,697</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$101</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$47,523</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$14,174</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$546,217	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$893	\$1,109	\$293
Revenue Collected During FY 04:	\$121,397	\$168,524	\$65,030
Expenditures During FY 04:	\$73,882	\$174,682	\$71,653
Per Capita Revenue:	\$198	\$393	\$158
Per Capita Expenditures:	\$121	\$413	\$180
Operating Income (loss):	\$47,515	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	729.86%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$539,232	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$881	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Crainville Village**

Unit Code: **100/030/32** County: **WILLIAMSON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,313,963**

Equalized Assessed Valuation: **\$8,889,967**

Population: **992**

Employees:

    Full Time: **8**

    Part Time: **9**

    Salaries Paid: **\$192,340**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$146,381</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$148</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$322,600</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$289,689</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$325</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$292</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$32,911</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>61.89%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$179,292</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$181</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$179,289</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$715,000</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$721</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>8.04%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,120,492</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,130</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$304,737</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$304,962</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$307</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$307</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$225</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>367.35%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$1,120,267</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$1,129</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Crescent City Village

**Unit Code:** 038/040/32 **County:** IROQUOIS

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$398,350

**Equalized Assessed Valuation:** \$6,340,431

**Population:** 540

**Employees:**

**Full Time:** 1

**Part Time:** 10

**Salaries Paid:** \$45,635

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$155,494</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$288</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$187,610</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$199,578</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$347</b>	\$431	\$233
Per Capita Expenditures:	<b>\$370</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$11,968</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>73.32%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$146,326</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$271</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$3,325</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$143,001</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$21,661	\$
Total Unrestricted Net Assets:	<b>\$</b>	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$363,666	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$673	\$1,109	\$293
Revenue Collected During FY 04:	\$62,899	\$168,524	\$65,030
Expenditures During FY 04:	\$44,105	\$174,682	\$71,653
Per Capita Revenue:	\$116	\$393	\$158
Per Capita Expenditures:	\$82	\$413	\$180
Operating Income (loss):	\$18,794	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	867.16%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$382,460	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$708	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Crest Hill City		
<b>Unit Code:</b>	099/030/30	<b>County:</b>	WILL
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,075,200		
<b>Equalized Assessed Valuation:</b>	\$219,938,468		
<b>Population:</b>	13,169		
<b>Employees:</b>			
	<b>Full Time:</b>	54	
	<b>Part Time:</b>	10	
	<b>Salaries Paid:</b>	\$2,751,830	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,955,858	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$224	\$396	\$278
Revenue Collected During FY 04:	\$6,969,162	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$5,586,611	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$529	\$593	\$456
Per Capita Expenditures:	\$424	\$569	\$471
Revenues over (under) Expenditures:	\$1,382,551	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	77.66%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$4,338,409	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$329	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$4,338,409	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$9,381,669</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$712</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$18,575,767</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,411</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$4,871,439</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$3,421,651</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$370</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$260</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$1,449,788</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>585.26%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$20,025,555</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,521</b>	<b>\$939</b>	<b>\$612</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name** Creston Village

**Unit Code:** 071/020/32 **County:** OGLE

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$390,850

**Equalized Assessed Valuation:** \$6,273,554

**Population:** 543

**Employees:**

**Full Time:**

**Part Time:** 11

**Salaries Paid:** \$28,354

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$565,945</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$1,042</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$218,799</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$214,641</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$403</b>	\$431	\$233
Per Capita Expenditures:	<b>\$395</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$4,158</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>210.18%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$451,142</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$831</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$451,142</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$696,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$1,282</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,119,383</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,061</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$144,251</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$268,437</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$266</b>	\$393	\$158
Per Capita Expenditures:	<b>\$494</b>	\$413	\$180
Operating Income (loss):	<b>-\$124,186</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>415.05%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$1,114,158</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$2,052</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name** Crestwood Village

**Unit Code:** 016/130/32 **County:** COOK

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$11,429,804

**Equalized Assessed Valuation:** \$300,626,629

**Population:** 11,251

**Employees:**

<b>Full Time:</b>	24
<b>Part Time:</b>	139
<b>Salaries Paid:</b>	\$2,244,819

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$3,946,044</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$351</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$8,962,177</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$9,032,835</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$797</b>	\$593	\$456
Per Capita Expenditures:	<b>\$803</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$70,658</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>71.44%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$6,453,319</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$574</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$450,538</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$6,002,781</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,001,855</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$89</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,562,748</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$139</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,171,950</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,183,335</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$104</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$105</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$11,385</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>131.10%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,551,363</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$138</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Crete Village**

Unit Code: **099/035/32** County: **WILL**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,845,200**

Equalized Assessed Valuation: **\$146,312,140**

Population: **7,712**

Employees:

Full Time:	<b>33</b>
Part Time:	<b>40</b>
Salaries Paid:	<b>\$1,785,423</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$5,357,421</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$695</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$5,397,487</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$4,498,750</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$700</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$583</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>\$898,737</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>139.06%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$6,256,158</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$811</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$6,256,158</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$4,815,000**

#### Averages

**\$5,892,996**

#### Medians

**\$1,405,821**

Per Capita Debt:

**\$624**

**\$967**

**\$458**

General Obligation Debt over EAV:

**0.00%**

**1.55%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

#### Amounts

**\$6,278,780**

#### Averages

**\$5,315,981**

#### Medians

**\$1,794,258**

Per Capita Beginning Retained Earnings for FY 04:

**\$814**

**\$851**

**\$530**

Revenue Collected During FY 04:

**\$967,124**

**\$2,234,592**

**\$892,783**

Expenditures During FY 04:

**\$870,653**

**\$2,064,230**

**\$854,724**

Per Capita Revenue:

**\$125**

**\$369**

**\$240**

Per Capita Expenditures:

**\$113**

**\$348**

**\$239**

Operating Income (loss):

**\$96,471**

**\$170,361**

**\$10,615**

Ratio of Retained Earnings to Expenditures:

**735.11%**

**295.83%**

**242.03%**

Ending Retained Earnings for FY 04:

**\$6,400,251**

**\$6,304,039**

**\$1,991,367**

Per Capita Ending Retained Earnings:

**\$830**

**\$939**

**\$612**



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

### Local Government Profile

Unit Name: Creve Coeur Village

Unit Code: 090/015/32

County: TAZEWELL

Fiscal Year End:

4/30/2004

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$574,689

Equalized Assessed Valuation:

\$39,198,454

Population:

5,448

Employees:

Full Time:

15

Part Time:

34

Salaries Paid:

\$744,537

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$861,839	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$158	\$396	\$278
Revenue Collected During FY 04:	\$2,202,583	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$2,296,186	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$404	\$593	\$456
Per Capita Expenditures:	\$421	\$569	\$471
Revenues over (under) Expenditures:	-\$93,603	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	33.46%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$768,236	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$141	\$426	\$301

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$768,235	\$902,886	\$381,667

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,036,501</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$190</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$4,745,138</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$871</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,117,422</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,189,437</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$205</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$218</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$72,015</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>397.09%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$4,723,124</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$867</b>	<b>\$939</b>	<b>\$612</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Crossville Village**

Unit Code: **097/020/32** County: **WHITE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,080,376**

Equalized Assessed Valuation: **\$2,391,148**

Population: **850**

Employees:

    Full Time: **6**

    Part Time: **6**

    Salaries Paid: **\$164,482**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$297,114</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$350</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$279,697</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$269,931</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$329</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$318</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$9,766</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>113.43%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$306,193</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$360</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$306,193</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,011,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$1,189</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,351,925</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,591</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$550,067</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$628,619</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$647</b>	\$393	\$158
Per Capita Expenditures:	<b>\$740</b>	\$413	\$180
Operating Income (loss):	<b>-\$78,552</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>204.48%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$1,285,376</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$1,512</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

**Unit Name** Crystal Lake City

**Unit Code:** 063/020/30 **County:** MCHENRY

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$46,198,945

**Equalized Assessed Valuation:** \$1,018,101,444

**Population:** 41,000

**Employees:**

<b>Full Time:</b>	246
<b>Part Time:</b>	133
<b>Salaries Paid:</b>	\$15,579,107

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$32,467,581</b>	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	<b>\$792</b>	\$345	\$293
Revenue Collected During FY 04:	<b>\$24,747,394</b>	\$39,242,501	\$28,722,204
Expenditures During FY 04:	<b>\$22,588,681</b>	\$38,033,849	\$28,246,468
Per Capita Revenue:	<b>\$604</b>	\$751	\$707
Per Capita Expenditures:	<b>\$551</b>	\$741	\$699
Revenues over (under) Expenditures:	<b>\$2,158,713</b>	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	<b>119.52%</b>	51.08%	43.48%
Ending Fund Balance for FY 04:	<b>\$26,997,599</b>	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	<b>\$658</b>	\$363	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,373,072</b>	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	<b>\$17,387,044</b>	\$5,893,405	\$8,893,874



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$25,991,931</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$634</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>0.86%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$7,405,691</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$181</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$5,594,102</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$6,827,295</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$136</b>	\$261	\$202
Per Capita Expenditures:	<b>\$167</b>	\$239	\$201
Operating Income (loss):	<b>-\$1,233,193</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>797.26%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$54,431,610</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$1,328</b>	\$1,069	\$906



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Cuba City**

Unit Code: **029/035/30** County: **FULTON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,024,300**

Equalized Assessed Valuation: **\$7,463,515**

Population: **1,418**

Employees:

Full Time: **4**

Part Time: **20**

Salaries Paid: **\$168,259**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$329,182</b>	<b>\$2,305,381</b>	<b>\$1,081,602</b>
Per Capita Beginning Fund Balance:	<b>\$232</b>	<b>\$396</b>	<b>\$278</b>
Revenue Collected During FY 04:	<b>\$351,135</b>	<b>\$4,152,459</b>	<b>\$1,967,165</b>
Expenditures During FY 04:	<b>\$404,757</b>	<b>\$4,067,923</b>	<b>\$1,946,833</b>
Per Capita Revenue:	<b>\$248</b>	<b>\$593</b>	<b>\$456</b>
Per Capita Expenditures:	<b>\$285</b>	<b>\$569</b>	<b>\$471</b>
Revenues over (under) Expenditures:	<b>-\$53,622</b>	<b>\$84,536</b>	<b>-\$2,149</b>
Ratio of Fund Balance to Expenditures:	<b>56.70%</b>	<b>80.48%</b>	<b>60.18%</b>
Ending Fund Balance for FY 04:	<b>\$229,505</b>	<b>\$2,522,148</b>	<b>\$1,104,374</b>
Per Capita Ending Fund Balance:	<b>\$162</b>	<b>\$426</b>	<b>\$301</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$6,311</b>	<b>\$147,119</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$223,194</b>	<b>\$902,886</b>	<b>\$381,667</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$576,973</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$600,139</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$860,893</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$607</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,064,847</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$751</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$349,004</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$477,829</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$246</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$337</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$128,825</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>205.53%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$982,077</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$693</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Cullom Village**

Unit Code: **053/025/32** County: **LIVINGSTON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$248,000**

Equalized Assessed Valuation: **\$4,605,792**

Population: **563**

Employees:

    Full Time: **1**

    Part Time: **9**

    Salaries Paid: **\$36,559**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$624,403</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$1,109</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$175,719</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$157,091</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$312</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$279</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>\$18,628</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>396.61%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$623,031</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$1,107</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$3,297</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$619,734</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$495,316	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$880	\$1,109	\$293
Revenue Collected During FY 04:	\$62,469	\$168,524	\$65,030
Expenditures During FY 04:	\$69,470	\$174,682	\$71,653
Per Capita Revenue:	\$111	\$393	\$158
Per Capita Expenditures:	\$123	\$413	\$180
Operating Income (loss):	-\$7,001	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	731.70%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$508,315	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$903	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Cutler Village**

Unit Code: **073/010/32** County: **PERRY**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,077,515**

Equalized Assessed Valuation: **\$1,110,696**

Population: **543**

Employees:

Full Time:	<b>2</b>
Part Time:	<b>4</b>
Salaries Paid:	<b>\$72,300</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$151,659</b>	<b>\$211,229</b>	<b>\$135,764</b>
Per Capita Beginning Fund Balance:	<b>\$279</b>	<b>\$536</b>	<b>\$353</b>
Revenue Collected During FY 04:	<b>\$120,407</b>	<b>\$200,216</b>	<b>\$101,726</b>
Expenditures During FY 04:	<b>\$162,993</b>	<b>\$193,518</b>	<b>\$99,533</b>
Per Capita Revenue:	<b>\$222</b>	<b>\$431</b>	<b>\$233</b>
Per Capita Expenditures:	<b>\$300</b>	<b>\$425</b>	<b>\$232</b>
Revenues over (under) Expenditures:	<b>-\$42,586</b>	<b>\$6,698</b>	<b>\$1,906</b>
Ratio of Fund Balance to Expenditures:	<b>69.08%</b>	<b>261.62%</b>	<b>135.76%</b>
Ending Fund Balance for FY 04:	<b>\$112,589</b>	<b>\$217,165</b>	<b>\$139,922</b>
Per Capita Ending Fund Balance:	<b>\$207</b>	<b>\$544</b>	<b>\$357</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$22,656</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$112,589</b>	<b>\$156,983</b>	<b>\$101,427</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$21,661</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>-\$56,669</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$129,477</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$238</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>3.15%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$59,718</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$110</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$98,347</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$108,058</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$181</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$199</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$9,711</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>43.02%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$46,491</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$86</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Cypress Village

Unit Code: 044/020/32 County: JOHNSON

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$256,850

Equalized Assessed Valuation: \$766,535

Population: 271

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$21,505

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$124,694	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$460	\$536	\$353
Revenue Collected During FY 04:	\$58,581	\$200,216	\$101,726
Expenditures During FY 04:	\$94,297	\$193,518	\$99,533
Per Capita Revenue:	\$216	\$431	\$233
Per Capita Expenditures:	\$348	\$425	\$232
Revenues over (under) Expenditures:	-\$35,716	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	94.36%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$88,978	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$328	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$88,978	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$97,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$358</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$139,751</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$516</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$15,958</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$31,832</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$59</b>	\$393	\$158
Per Capita Expenditures:	<b>\$117</b>	\$413	\$180
Operating Income (loss):	<b>-\$15,874</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>-488.89%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>-\$155,625</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>-\$574</b>	\$1,156	\$330